

1 SB122  
2 120153-1  
3 By Senators Pittman, Taylor, Smith, Beasley, Brewbaker,  
4 Keahey, Williams, Scofield, Holtzclaw, McGill, Glover, Reed,  
5 Holley, Allen, Bussman and Figures  
6 RFD: Fiscal Responsibility and Accountability  
7 First Read: 01-MAR-11

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8 SYNOPSIS: This bill would require that approved income  
9 tax refunds would be a priority for payment by the  
10 Comptroller over any other payment made by the  
11 Comptroller.

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13 A BILL  
14 TO BE ENTITLED  
15 AN ACT

16  
17 Relating to refunds for income tax overpayment  
18 approved by the Department of Revenue; to provide that the  
19 state Comptroller shall give priority to paying an approved  
20 income tax refund over any other payment made by the  
21 Comptroller.

22 BE IT ENACTED BY THE LEGISLATURE OF ALABAMA:

23 Section 1. If an individual or corporate Alabama  
24 income taxpayer has been approved by the Department of Revenue  
25 for a refund for the overpayment of income tax for any tax  
26 year, the state Comptroller shall give priority to the

1 approved income tax refund payment over any other payment made  
2 by the Comptroller.

3 Section 2. This act shall become effective  
4 immediately following its passage and approval by the  
5 Governor, or its otherwise becoming law.