

By: Villarreal

H.B. No. 401

A BILL TO BE ENTITLED

AN ACT

relating to creation of a volunteer income tax assistance pilot program for persons who owe delinquent child support.

BE IT ENACTED BY THE LEGISLATURE OF THE STATE OF TEXAS:

SECTION 1. Subchapter B, Chapter 402, Government Code, is amended by adding Section 402.031 to read as follows:

Sec. 402.031. VOLUNTEER INCOME TAX ASSISTANCE PILOT PROGRAM. (a) In this section:

(1) "Child support obligor" means a person who owes child support arrearages.

(2) "Volunteer income tax assistance program" means the program operated through a collaboration of the Internal Revenue Service, the City of San Antonio, and other entities under which low-income and other eligible taxpayers receive free assistance in preparing federal income tax returns.

(b) The attorney general shall establish a pilot program in San Antonio under which a child support obligor who is eligible for assistance from the volunteer income tax assistance program is encouraged to seek that assistance in order to maximize the amount of any tax refund to which the obligor may be entitled.

(c) The attorney general shall publicize the pilot program using all available methods.

(d) Not later than December 1, 2007, the attorney general shall submit a report to the legislature that:

- 1 (1) describes the operation of the pilot program;
2 (2) analyzes the effect of the pilot program on
3 increasing the amount of money available to obligors to be used in
4 paying child support arrearages; and
5 (3) makes recommendations regarding continuation or
6 expansion of the pilot program.
7 (e) This section expires September 1, 2009.
8 SECTION 2. This Act takes effect September 1, 2005.