290A.15 CLAIM APPLIED AGAINST OUTSTANDING LIABILITY.

The amount of any claim otherwise payable under this chapter may be applied by the commissioner against any delinquent tax liability of any member of the household. If there are two members of the household, the commissioner may apply only one-half of a refund to the separate liability of either member of the household.

History: *1975 c 437 art 1 s 15; 1Sp1981 c 4 art 1 s 148; 1984 c 514 art 4 s 17; 1995 c 264 art 4 s 14; 1996 c 471 art 3 s 52; 1997 c 231 art 2 s 70; 1Sp2001 c 5 art 7 s 45*