**270A.10 PRIORITY OF CLAIMS.**

If two or more debts, in a total amount exceeding the debtor's refund, are submitted for setoff, the priority of payment shall be as follows:

(1) delinquent tax obligations of the debtor which are owed to the department;

(2) debts for child support based on the order in time in which the commissioner received the debts;

(3) payment of restitution obligations;

(4) claims brought for a hospital or an ambulance service;

(5) the remaining debts based on the order in time in which the commissioner received the debts.

**History:** *1980 c 607 art 12 s 10; 1987 c 261 s 4; 1993 c 375 art 17 s 9; 2008 c 154 art 16 s 7*