

**CONFERENCE OF CHIEF JUSTICES  
CONFERENCE OF STATE COURT ADMINISTRATORS**

**Resolution 15  
In Support of Tax Refund Offset Legislation in the United States Congress**

WHEREAS, the Conference of Chief Justices and Conference of State Court Administrators recognize that allowing court-ordered penalties, fines, fees and restitution surcharges to be willfully ignored diminishes public respect for the rule of law, and recognizes that it is in the interest of the courts that their orders be honored; and

WHEREAS, significant amounts of court-imposed penalties, fines, fees and restitution surcharges are often willfully ignored; and

WHEREAS, a United States Treasury Offset Program allows for the Federal income tax refund interception of Federal tax debt, Temporary Assistance to Needy Families (TANF) child support debt, Federal agency non-tax debt, non-TANF child support debt and State tax debt (other than child support); and

WHEREAS, collection of such debts through a tax refund offset would be among the most accurate, least intrusive and least burdensome methods to satisfy these obligations ordered by state courts; and

WHEREAS, collection of such debts through a tax refund offset mechanism would contribute to the public trust and confidence in the courts; and

WHEREAS, Senator Gordon Smith (R-OR) has agreed to introduce legislation in the United States Congress to allow for the interception of tax refunds for unpaid court debt, fines, fees and restitution; and

WHEREAS, this proposal has received support from a broad-based coalition of public interest groups such as the National Association for Court Management, National Association of Counties, Government Finance Officers Association, and the American Probation and Parole Association;

NOW, THEREFORE, BE IT RESOLVED that the Conferences support legislation to add conforming language to Federal statutes that will enable the states to intercept Federal tax refunds for legally enforceable orders that are willfully ignored.

*Adopted as proposed by the CCJ/COSCA Government Affairs Committee at the 57th Annual Meeting on August 3, 2005.*