

OFFICE OF CHILD SUPPORT ACT (EXCERPT)
Act 174 of 1971

400.233a Offset proceedings against tax refunds; initiation; notice; opportunity to contest; reimbursement.

Sec. 3a. (1) Upon receipt of a request from the office of the friend of the court under section 24 of the support and parenting time enforcement act, 1982 PA 295, MCL 552.624, or as required by federal regulations adopted under title IV-D, the office of child support shall initiate offset proceedings against the state tax refunds and federal income tax refunds of a parent who is obligated to support a child and who owes past due support.

(2) The office shall send to a parent who is the subject of a request under subsection (1) advance written notice of the proposed offset. The notice shall inform the parent of the opportunity to contest the offset of his or her state income tax refund on the grounds that the offset is not proper because of a mistake of fact concerning the amount of overdue support or the identity of the parent.

(3) The office shall provide for the prompt reimbursement of an amount withheld in error or an amount found to exceed the amount of overdue support.

History: Add. 1985, Act 209, Imd. Eff. Jan. 8, 1986;—Am. 1996, Act 3, Eff. June 1, 1996;—Am. 1998, Act 112, Eff. June 30, 1998;—Am. 2009, Act 238, Imd. Eff. Jan. 8, 2010.