

107TH CONGRESS  
1ST SESSION

# H. R. 869

To expand the Federal tax refund intercept program to cover children who are not minors.

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IN THE HOUSE OF REPRESENTATIVES

MARCH 6, 2001

Mr. CASTLE introduced the following bill; which was referred to the Committee on Ways and Means

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## A BILL

To expand the Federal tax refund intercept program to cover children who are not minors.

1        *Be it enacted by the Senate and House of Representa-*  
2        *tives of the United States of America in Congress assembled,*

3        **SECTION 1. SHORT TITLE.**

4        This Act may be cited as the “Child Support Fairness  
5        and Tax Refund Interception Act of 2001”.

6        **SEC. 2. FINDINGS.**

7        The Congress finds the following:

8                (1) Enforcing child support orders remains a  
9        serious problem in the United States. There are ap-  
10       proximately 12,000,000 active cases in which a child

1 support order requires a noncustodial parent to con-  
2 tribute to the support of his or her child. Of the  
3 \$22,000,000,000 owed in 1999 pursuant to such or-  
4 ders, \$12,000,000,000, or 54 percent, has been col-  
5 lected.

6 (2) It is an injustice for the Federal Govern-  
7 ment to issue tax refunds to a deadbeat spouse while  
8 a custodial parent has to work 2 or 3 jobs to com-  
9 pensate for the shortfall in providing for their chil-  
10 dren.

11 (3) The Internal Revenue Service (IRS) pro-  
12 gram to intercept the tax refunds of parents who  
13 owe child support arrears has been successful in col-  
14 lecting a tenth of such arrears.

15 (4) The Congress has periodically expanded eli-  
16 gibility for the IRS tax refund intercept program.  
17 Initially, the program was limited to intercepting  
18 Federal tax refunds owed to parents on public as-  
19 sistance. In 1984, the Congress expanded the pro-  
20 gram to cover parents not on public assistance. Fi-  
21 nally, the Omnibus Budget Reconciliation Act of  
22 1990 made the program permanent and expanded  
23 the program to cover parents of adult children who  
24 are disabled.

1           (5) The injustice to the custodial parent is the  
2 same regardless of whether the child is disabled,  
3 non-disabled, a minor, or an adult, so long as the  
4 child support obligation is provided for by a court or  
5 administrative order. It is common for parents to  
6 help their adult children finance a college education,  
7 a wedding, or a first home. Some parents cannot af-  
8 ford to do that because they are recovering from  
9 debt they incurred to cover expenses that would have  
10 been covered if they had been paid the child support  
11 owed to them in a timely manner.

12           (6) This Act would address this injustice by ex-  
13 panding the program to cover parents of all adult  
14 children, regardless of whether the child is disabled.

15           (7) This Act does not create a cause of action  
16 for a custodial parent to seek additional child sup-  
17 port. This Act merely helps the custodial parent re-  
18 cover debt they are owed for a level of child support  
19 that was set by a court after both sides had the op-  
20 portunity to present their arguments about the prop-  
21 er amount of child support.

1 **SEC. 3. USE OF TAX REFUND INTERCEPT PROGRAM TO**  
2 **COLLECT PAST-DUE CHILD SUPPORT ON BE-**  
3 **HALF OF CHILDREN WHO ARE NOT MINORS.**

4 Section 464 of the Social Security Act (42 U.S.C.  
5 664) is amended—

6 (1) in subsection (a)(2)(A), by striking “(as  
7 that term is defined for purposes of this paragraph  
8 under subsection (c))”; and

9 (2) in subsection (c)—

10 (A) in paragraph (1)—

11 (i) by striking “(1) Except as pro-  
12 vided in paragraph (2), as used in” and in-  
13 serting “In”; and

14 (ii) by inserting “(whether or not a  
15 minor)” after “a child” each place it ap-  
16 pears; and

17 (B) by striking paragraphs (2) and (3).

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