

**425.21 Satisfaction of outstanding tax liabilities.**

The amount of any claim for credit or reimbursement payable under [this subchapter](#) may be applied by the department of revenue against any tax liability, delinquent accounts, charges, loans, fees, or other indebtedness due the state or state agency that has a formal agreement with the department for central debt collection, outstanding on the books of the department against the claimant, or against a spouse who was a member of the claimant's household in the base year.

[C75, 77, 79, 81, §425.21]

[99 Acts, ch 152, §15, 40; 2001 Acts, ch 24, §51; 2003 Acts, ch 145, §286; 2018 Acts, ch 1041, §127](#)

Referred to in [§25B.7, 427.9](#)