

**217.34 Debt setoff.**

The investigations division of the department of inspections, appeals, and licensing and the department shall provide assistance to set off against a person's or provider's income tax refund or rebate any debt which has accrued through written contract, nonpayment of premiums pursuant to [section 249A.3, subsection 2](#), paragraph "a", subparagraph (1), subrogation, departmental recoupment procedures, or court judgment and which is in the form of a liquidated sum due and owing the department. The department of inspections, appeals, and licensing, with approval of the department, shall adopt rules under [chapter 17A](#) necessary to assist the department of revenue in the implementation of the setoff under [section 421.65](#) in regard to money owed to the state for public assistance overpayments or nonpayment of premiums as specified in [this section](#). The department shall adopt rules under [chapter 17A](#) necessary to assist the department of revenue in the implementation of the setoff under [section 421.65](#), in regard to collections by child support services.

[83 Acts, ch 96, §160; 83 Acts, ch 153, §2; 89 Acts, ch 250, §1; 2003 Acts, ch 145, §209; 2011 Acts, ch 120, §2; 2013 Acts, ch 138, §122, 127; 2020 Acts, ch 1064, §9, 28; 2020 Acts, ch 1118, §73, 74; 2023 Acts, ch 19, §340, 1920; 2024 Acts, ch 1182, §154](#)