

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 and foster care 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](#)

2020 amendment to this section by 2020 Acts, ch 1064, §9, is effective on the date of rules adopted by the department of revenue to implement 2020 Acts, ch 1064, see 2020 Acts, ch 1064, §28; 2020 Acts, ch 1118, §73, 74; the Code editor received notice that the system designed to implement the setoff procedures established in 2020 Acts, ch 1064, and the accompanying rules, will be operational on November 13, 2023; rules governing transition, see 2020 Acts, ch 1118, §72

See Code editor's note on simple harmonization at the beginning of this Code volume
Section amended