

Senate File 2328

S-5044

1 Amend Senate File 2328 as follows:

2 1. By striking everything after the enacting clause and
3 inserting:

4 <Section 1. Section 8A.323, subsection 5, Code 2020, is
5 amended to read as follows:

6 5. Any fine that remains unpaid upon becoming delinquent
7 may be collected by the department of revenue pursuant to the
8 setoff procedures provided for in section 8A.504 421.65. For
9 purposes of this subsection, a fine becomes delinquent if
10 it has not been paid within thirty days of the date of the
11 issuance of the parking citation, unless a written request for
12 a hearing is filed as provided pursuant to the rules of the
13 department of revenue. If an appeal is filed and the citation
14 is upheld, the fine becomes delinquent ten days after the
15 issuance of the final decision on the appeal or thirty-one
16 days after the date of the issuance of the parking citation,
17 whichever is later.

18 Sec. 2. Section 8A.502, subsection 2, Code 2020, is amended
19 by striking the subsection.

20 Sec. 3. Section 96.11, subsection 16, Code 2020, is amended
21 to read as follows:

22 16. *Reimbursement of setoff costs.* The department shall
23 include in the amount set off in accordance with section 8A.504
24 421.65, for the collection of an overpayment created pursuant
25 to section 96.3, subsection 7, or section 96.16, subsection
26 4, an additional amount for the reimbursement of setoff costs
27 incurred by the department of ~~administrative services~~ revenue.

28 Sec. 4. Section 99D.2, subsection 3, Code 2020, is amended
29 to read as follows:

30 3. "*Claimant agency*" means a public agency as defined
31 in section 8A.504 421.65, subsection 1, or the state court
32 administrator as defined in section 602.1101.

33 Sec. 5. Section 99D.28, subsection 2, Code 2020, is amended
34 to read as follows:

35 2. The licensee is authorized and directed to withhold

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(amending this SF 2328 to CONFORM to HF 2565)

1 any winnings of a debtor which are paid out directly by the
2 licensee subject to the lien created by [this section](#) and
3 provide notice of such withholding to the winner when the
4 winner appears and claims winnings in person. The licensee
5 shall pay the funds over to the collection entity which
6 administers the setoff program pursuant to section ~~8A.504~~
7 [421.65](#).

8 Sec. 6. Section 99F.1, subsection 5, Code 2020, is amended
9 to read as follows:

10 5. "*Claimant agency*" means a public agency as defined
11 in [section ~~8A.504~~ 421.65, subsection 1](#), or the state court
12 administrator as defined in [section 602.1101](#).

13 Sec. 7. Section 99F.19, subsection 2, Code 2020, is amended
14 to read as follows:

15 2. The licensee is authorized and directed to withhold
16 any winnings of a debtor which are paid out directly by the
17 licensee subject to the lien created by [this section](#) and
18 provide notice of such withholding to the winner when the
19 winner appears and claims winnings in person. The licensee
20 shall pay the funds over to the collection entity which
21 administers the setoff program pursuant to section ~~8A.504~~
22 [421.65](#).

23 Sec. 8. Section 99G.38, subsection 3, Code 2020, is amended
24 to read as follows:

25 3. The state of Iowa offset program, as provided in
26 section ~~8A.504~~ [421.65](#), shall be available to the authority to
27 facilitate receipt of funds owed to the authority.

28 Sec. 9. Section 217.34, Code 2020, is amended to read as
29 follows:

30 **217.34 Debt setoff.**

31 The investigations division of the department of inspections
32 and appeals and the department of human services shall provide
33 assistance to set off against a person's or provider's income
34 tax refund or rebate any debt which has accrued through written
35 contract, nonpayment of premiums pursuant to section 249A.3,

1 subsection 2, paragraph "a", subparagraph (1), subrogation,
2 departmental recoupment procedures, or court judgment and which
3 is in the form of a liquidated sum due and owing the department
4 of human services. The department of inspections and appeals,
5 with approval of the department of human services, shall adopt
6 rules under [chapter 17A](#) necessary to assist the department of
7 ~~administrative services revenue~~ in the implementation of the
8 setoff under [section 8A-504 421.65](#) in regard to money owed to
9 the state for public assistance overpayments or nonpayment
10 of premiums as specified in [this section](#). The department of
11 human services shall adopt rules under [chapter 17A](#) necessary to
12 assist the department of ~~administrative services revenue~~ in the
13 implementation of the setoff under [section 8A-504 421.65](#), in
14 regard to collections by the child support recovery unit and
15 the foster care recovery unit.

16 Sec. 10. Section 234.8, Code 2020, is amended to read as
17 follows:

18 **234.8 Fees for child welfare services.**

19 The department of human services may charge a fee for
20 child welfare services to a person liable for the cost of the
21 services. The fee shall not exceed the reasonable cost of the
22 services. The fee shall be based upon the person's ability
23 to pay and consideration of the fee's impact upon the liable
24 person's family and the goals identified in the case permanency
25 plan. The department may assess the liable person for the fee
26 and the means of recovery shall include a setoff against an
27 amount owed by a state agency to the person assessed pursuant
28 to [section 8A-504 421.65](#). In addition the department may
29 establish an administrative process to recover the assessment
30 through automatic income withholding. The department shall
31 adopt rules pursuant to [chapter 17A](#) to implement the provisions
32 of [this section](#). [This section](#) does not apply to court-ordered
33 services provided to juveniles which are a charge upon the
34 state pursuant to [section 232.141](#) and services for which the
35 department has established a support obligation pursuant to

1 section 234.39.

2 Sec. 11. Section 252B.5, subsection 4, Code 2020, is amended
3 to read as follows:

4 4. Assistance to set off against a debtor's income tax
5 refund or rebate any support debt, which is assigned to
6 the department of human services or which the child support
7 recovery unit is attempting to collect on behalf of any
8 individual not eligible as a public assistance recipient, which
9 has accrued through written contract, subrogation, or court
10 judgment, and which is in the form of a liquidated sum due
11 and owing for the care, support, or maintenance of a child.
12 Unless the periodic payment plan provisions for a retroactive
13 modification pursuant to [section 598.21C](#) apply, the entire
14 amount of a judgment for accrued support, notwithstanding
15 compliance with a periodic payment plan or regardless of the
16 date of entry of the judgment, is due and owing as of the date
17 of entry of the judgment and is delinquent for the purposes of
18 setoff, including for setoff against a debtor's federal income
19 tax refund or other federal nontax payment. The department
20 of human services shall adopt rules pursuant to [chapter 17A](#)
21 necessary to assist the department of ~~administrative services~~
22 revenue in the implementation of the child support setoff as
23 established under [section 8A-504 421.65](#).

24 Sec. 12. Section 261.37, subsection 7, Code 2020, is amended
25 to read as follows:

26 7. To establish an effective system for the collection of
27 delinquent loans, including the adoption of an agreement with
28 the department of ~~administrative services~~ revenue to set off
29 against a defaulter's income tax refund or rebate the amount
30 that is due because of a default on a loan made under this
31 subchapter. The commission shall adopt rules under chapter
32 17A necessary to assist the department of ~~administrative~~
33 ~~services~~ revenue in the implementation of the student loan
34 setoff program as established under [section 8A-504 421.65](#).
35 The commission shall apply administrative wage garnishment

1 procedures authorized under the federal Higher Education Act of
2 1965, as amended and codified in 20 U.S.C. §1071 et seq., for
3 all delinquent loans, including loans authorized under section
4 261.38, when a defaulter who is financially capable of paying
5 fails to voluntarily enter into a reasonable payment agreement.
6 In no case shall the commission garnish more than the amount
7 authorized by federal law for all loans being collected by the
8 commission, including those authorized under [section 261.38](#).

9 Sec. 13. Section 321.11A, subsection 1, Code 2020, is
10 amended to read as follows:

11 1. Notwithstanding [section 321.11](#), the department, upon
12 request, shall provide personal information that identifies
13 a person by the social security number of the person to the
14 following:

15 a. The department of revenue for the ~~purpose~~ purposes of
16 collecting debt and administering the setoff program pursuant
17 to section 421.65.

18 b. The judicial branch for the purpose of collecting court
19 debt pursuant to [section 602.8107](#).

20 ~~c. The department of administrative services for the purpose~~
21 ~~of administering the setoff program pursuant to [section 8A.504](#).~~

22 Sec. 14. Section 321.31, subsection 1, paragraph c, Code
23 2020, is amended to read as follows:

24 c. The director shall maintain a records system of
25 delinquent accounts owed to the state using information
26 provided through the computerized data bank established in
27 section 421.17. The department and county treasurers shall use
28 the information maintained in the records system to determine
29 if applicants for renewal of registration have delinquent
30 accounts, charges, fees, loans, taxes, or other indebtedness
31 owed to or being collected by the state as provided pursuant
32 to [section 8A.504 421.65](#). The director, ~~the director of the~~
33 ~~department of administrative services,~~ and the director of
34 revenue shall establish procedures for updating the delinquent
35 accounts records to add and remove accounts, as applicable.

1 Sec. 15. Section 321.40, subsection 6, paragraph a, Code
2 2020, is amended to read as follows:

3 a. The department or the county treasurer shall refuse
4 to renew the registration of a vehicle registered to the
5 applicant if the department or the county treasurer knows that
6 the applicant has a delinquent account, charge, fee, loan,
7 taxes, or other indebtedness owed to or being collected by the
8 state, from information provided pursuant to sections ~~8A.504~~
9 and 421.17 and 421.65. An applicant may contest this action
10 by initiating a contested case proceeding with the agency
11 that referred the debt for collection pursuant to section
12 ~~8A.504~~ 421.65. The department of revenue and the department
13 of transportation shall notify the county treasurers through
14 the distributed teleprocessing network of persons who owe
15 such a delinquent account, charge, fee, loan, taxes, or other
16 indebtedness.

17 Sec. 16. NEW SECTION. 421.65 Setoff procedures.

18 1. *Definitions.* As used in this section, unless the context
19 otherwise requires:

20 a. "*Obligor*" means a person, not including a public agency,
21 who has been determined to owe a qualifying debt.

22 b. "*Public agency*" means a board, commission, department,
23 including the department of revenue, or other administrative
24 office or unit of the state of Iowa or any other state entity
25 reported in the Iowa comprehensive annual financial report,
26 or a political subdivision of the state, or an office or unit
27 of a political subdivision. "*Public agency*" does include the
28 clerk of the district court as it relates to the collection of
29 a qualifying debt. "*Public agency*" does not include the general
30 assembly or office of the governor.

31 c. "*Public payment*" means any claim a public agency owes to
32 an obligor.

33 d. "*Qualifying debt*" means any of the following:

34 (1) Any debt, which is assigned to the department of
35 human services, or which is owed to the department of human

1 services for unpaid premiums under section 249A.3, subsection
2 2, paragraph "a", subparagraph (1), or which the child support
3 recovery unit is otherwise attempting to collect, or which the
4 foster care recovery unit of the department of human services
5 is attempting to collect on behalf of a child receiving foster
6 care provided by the department of human services.

7 (2) Any debt which is in the form of a liquidated sum due,
8 owing, and payable to the clerk of the district court.

9 (3) Any liquidated sum certain, owing, and payable to a
10 public agency, with respect to which the public agency has
11 provided the obligor an opportunity to protest or challenge
12 the sum in a manner in compliance with applicable law and due
13 process, and which has been determined as owing through the
14 challenge or protest, or for which the time period provided by
15 the public agency to challenge or protest has expired.

16 2. *Setoff procedure.* The department shall establish and
17 maintain a procedure to set off against each public payment
18 any qualifying debt the obligor owes to a public agency. The
19 procedure shall only apply when the department determines, in
20 its discretion, it is feasible and complies with applicable
21 law. The procedure shall meet the following conditions:

22 a. Each participating public agency shall obtain and forward
23 to the department the full name and social security number
24 of each obligor, or similar identifying information for an
25 obligor who is not a natural person, and any other information
26 concerning the person the department shall require. The
27 department shall cooperate with public agencies in the exchange
28 of information relevant to identifying public payments and
29 qualifying debt that may be subject to setoff. However, the
30 department shall provide only relevant information required by
31 a public agency. The information shall be held in confidence
32 and used for the purpose of setoff only. Section 422.72,
33 subsection 1, does not apply to this paragraph.

34 b. Each participating public agency shall, at least
35 annually, certify to the department the information required

1 by paragraph "a", the amount of each obligor's liability to
2 and the amount of each claim on the public agency, and that
3 all liabilities submitted constitute qualifying debt. The
4 department may, by rule, require more frequent certifications
5 or certifications of additional information about the
6 qualifying debt or the obligor. The department may, in its
7 discretion, review the accuracy of any certification made
8 pursuant to this paragraph.

9 c. The department may, by rule, establish a minimum amount
10 of liabilities and claims that may be setoff.

11 d. Upon submission of an allegation of liability by a
12 public agency, the department shall notify the public agency
13 whether the obligor is entitled to a public payment, and, if so
14 entitled, shall notify the public agency of the amount of the
15 obligor's entitlement and last address known to the department.
16 Section 422.72, subsection 1, does not apply to this paragraph.

17 e. Upon notice of entitlement to a public payment, the
18 department shall send written notification to the obligor and
19 any known co-payee of the public payment. The notification
20 shall contain the public agency's assertion of its rights to
21 all or a portion of the payment and of the public agency's
22 entitlement to recover the liability through the setoff
23 procedure, the basis of the assertion, the opportunity to
24 request that a jointly or commonly owned right to payment be
25 divided among owners, and the obligor's opportunity to give
26 written notice of intent to contest the setoff procedure or
27 that the debt is a qualifying debt.

28 f. Upon the request of an obligor or a co-payee of the
29 public payment received by the department within the time
30 period provided in the written notification, and upon receipt
31 of the full name and social security number of the co-payee,
32 or similar identifying information of a co-payee who is not a
33 natural person, the department shall notify the public agency
34 that the public agency shall divide a jointly or commonly owned
35 right to payment in the manner determined by the department.

1 Any jointly or commonly owned right to payment is rebuttably
2 presumed to be owned in equal portions by its joint or common
3 owners.

4 *g.* The department shall, after the department has sent
5 the notice to the obligor provided in paragraph "e", set
6 off the amount last certified by the public agency as owed
7 to the agency against the public payment. The department
8 shall refund any balance of the payment to the obligor. The
9 department shall periodically transfer amounts set off to the
10 public agencies entitled to them, reduced by any fees charged
11 for setoff. If an obligor gives written notice of intent
12 to contest a setoff, the public agency shall hold a refund
13 or rebate until final disposition of the challenge. Upon
14 completion of the setoff, the department shall provide written
15 notice of the completed setoff to the obligor and any co-payees
16 of the payment subject to setoff.

17 *h.* The department's existing right to credit against tax
18 due or to become due under section 422.73 is not to be impaired
19 by a right granted to or a duty imposed upon the department by
20 this section. This section is not intended to impose upon the
21 department any additional requirement of notice, hearing, or
22 appeal concerning the right to credit against tax due under
23 section 422.73.

24 *i.* If the alleged liability is owing and payable to the
25 clerk of the district court and setoff as provided in this
26 section is sought, all of the following shall apply:

27 (1) The judicial branch shall prescribe procedures to
28 permit an obligor to contest the amount of the obligor's
29 liability to the clerk of the district court.

30 (2) The department shall, except for the procedures
31 described in subparagraph (1), provide for any other applicable
32 procedures concerning setoff as provided in this subsection.

33 (3) Upon completion of the setoff, the department shall
34 file, at least monthly, with the clerk of the district court a
35 notice of satisfaction of each obligation to the full extent of

1 all moneys collected in satisfaction of the obligation. The
2 clerk shall record the notice and enter a satisfaction for the
3 amounts collected. A separate written notice is not required.

4 3. *Challenges to a setoff.*

5 a. Challenges under this section may be initiated only by an
6 obligor. The department's review of a challenge to a setoff
7 is not subject to chapter 17A.

8 b. The obligor challenging the setoff shall submit a written
9 challenge in the manner provided in the notice described in
10 subsection 2, paragraph "e", within fifteen days of the date of
11 the notice.

12 c. The department, upon receipt of a written challenge,
13 shall provide written notice of the challenge to the public
14 agency. The department shall review the information submitted
15 by the public agency prior to the setoff and shall obtain
16 additional information from the public agency if necessary to
17 establish that the liability is a qualified debt, or to verify
18 the identity of the obligor or the amount owed. The department
19 shall set a time to occur within ten days of receipt of the
20 challenge to review the relevant facts of the challenge with
21 the obligor. An alternative time may be set at the request
22 of the obligor. If the obligor does not participate in the
23 review at the scheduled time and an alternative time is not
24 requested and approved, the review shall take place without the
25 obligor being present. Information in favor of the obligor
26 and the public agency shall be considered in the review. Only
27 a determination that the debt is not a qualified debt or a
28 mistake of fact, including a mistake in the identity of the
29 obligor, or a mistake in the amount owed, shall be considered
30 as a reason to deny or modify the setoff.

31 d. If the department determines that a mistake of fact has
32 occurred or that the liability submitted does not constitute
33 a qualified debt, the public agency shall promptly return the
34 setoff funds to the original payee or payees unless there is
35 another qualifying debt available for setoff.

1 e. If the department finds no mistake of fact and that the
2 liability is a qualified debt, the department shall provide a
3 notice of that effect to the obligor and the public agency, and
4 the public agency shall retain the funds subject to setoff.

5 f. The obligor shall have the right to file an action for
6 wrongful setoff in district court within thirty days of the
7 date of the notice to the obligor provided in paragraph "e",
8 either in the county where the obligor is located or the county
9 where the main office of the public agency is located. The
10 defendant in such action shall be the public agency, with an
11 additional copy of such petition to be served upon the office
12 of the attorney general. Actions under this section are in
13 equity and not actions at law and are an obligor's exclusive
14 remedy to challenge any action arising from or related to this
15 section.

16 g. Recovery under this subsection is limited to restitution
17 from the public agency of the amount that has been wrongfully
18 setoff or obtained by the public agency.

19 h. A challenge under this subsection shall not be used to
20 extend, toll, or reopen the statute of limitations to challenge
21 or contest a qualified debt. Only mistakes of fact, failure
22 of the public agency to comply with the provisions of this
23 section, or a liability that is not a qualified debt, shall
24 constitute grounds for challenge under this subsection.

25 4. *Priority.* In the case of multiple claims to payments
26 filed under this section, priority shall be given to claims
27 filed by the child support recovery unit or the foster care
28 recovery unit, next priority shall be given to claims filed
29 by the clerk of the district court, next priority shall be
30 given to claims filed by the investigations division of the
31 department of inspections and appeals, next priority shall be
32 given to claims that will be deposited into the state general
33 fund, and last priority shall be given to claims filed by other
34 public agencies. In the case of multiple claims in which the
35 priority is not otherwise provided by this subsection, priority

1 shall be determined in accordance with rules to be established
2 by the department.

3 5. *Reciprocal agreements.* The director shall have the
4 authority to enter into reciprocal agreements with departments
5 or agencies of other states that have established a setoff
6 procedure.

7 6. *Fees.* The department shall establish fees for use of the
8 setoff system to be paid by participating public agencies to
9 the department.

10 Sec. 17. Section 422.12G, subsection 2, Code 2020, is
11 amended to read as follows:

12 2. The director of revenue shall draft the income tax form
13 to allow the designation of contributions to the veterans trust
14 fund and to the volunteer fire fighter preparedness fund as
15 one checkoff on the tax return. The department of revenue,
16 on or before January 31, shall transfer one-half of the total
17 amount designated on the tax return forms due in the preceding
18 calendar year to the veterans trust fund and the remaining
19 one-half to the volunteer fire fighter preparedness fund.
20 However, before a checkoff pursuant to [this section](#) shall be
21 permitted, all liabilities on the books of the department of
22 ~~administrative services~~ and accounts identified as owing under
23 section ~~8A.504~~ [421.65](#) shall be satisfied.

24 Sec. 18. Section 422.12I, subsection 2, Code 2020, is
25 amended to read as follows:

26 2. The director of revenue shall draft the income tax form
27 to allow the designation of contributions to the foundation
28 fund on the tax return. The department, on or before January
29 31, shall transfer the total amount designated on the tax
30 form due in the preceding year to the foundation fund.
31 However, before a checkoff pursuant to [this section](#) shall be
32 permitted, all liabilities on the books of the department of
33 ~~administrative services~~ and accounts identified as owing under
34 section ~~8A.504~~ [421.65](#) shall be satisfied.

35 Sec. 19. Section 422.12K, subsection 2, Code 2020, is

1 amended to read as follows:

2 2. The director of revenue shall draft the income tax form
3 to allow the designation of contributions to the child abuse
4 prevention program fund on the tax return. The department of
5 revenue, on or before January 31, shall transfer the total
6 amount designated on the tax return forms due in the preceding
7 calendar year to the child abuse prevention program fund.
8 However, before a checkoff pursuant to [this section](#) shall be
9 permitted, all liabilities on the books of the department of
10 ~~administrative services~~ and accounts identified as owing under
11 ~~section 8A.504~~ [421.65](#) shall be satisfied.

12 Sec. 20. Section 422.20, subsection 3, paragraph a, Code
13 2020, is amended to read as follows:

14 a. Unless otherwise expressly permitted by ~~section 8A.504~~,
15 [section 8G.4](#), [section 11.41](#), [section 96.11](#), [subsection 6](#),
16 [section 421.17](#), [subsections 22, 23, and 26](#), [section 421.17](#),
17 [subsection 27](#), [paragraph "k"](#), [section 421.17](#), [subsection 31](#),
18 [section 252B.9](#), [section 321.40](#), [subsection 6](#), [sections 321.120](#),
19 [421.19](#), [421.28](#), [421.65](#), [422.72](#), and [452A.63](#), [this section](#), or
20 another provision of law, a tax return, return information, or
21 investigative or audit information shall not be divulged to any
22 person or entity, other than the taxpayer, the department, or
23 internal revenue service for use in a matter unrelated to tax
24 administration.

25 Sec. 21. Section 422.72, subsection 3, paragraph a, Code
26 2020, is amended to read as follows:

27 a. Unless otherwise expressly permitted by ~~section 8A.504~~,
28 [section 8G.4](#), [section 11.41](#), [section 96.11](#), [subsection 6](#),
29 [section 421.17](#), [subsections 22, 23, and 26](#), [section 421.17](#),
30 [subsection 27](#), [paragraph "k"](#), [section 421.17](#), [subsection 31](#),
31 [section 252B.9](#), [section 321.40](#), [subsection 6](#), [sections 321.120](#),
32 [421.19](#), [421.28](#), [421.65](#), [422.20](#), and [452A.63](#), [this section](#), or
33 another provision of law, a tax return, return information, or
34 investigative or audit information shall not be divulged to any
35 person or entity, other than the taxpayer, the department, or

1 internal revenue service for use in a matter unrelated to tax
2 administration.

3 Sec. 22. Section 456A.16, subsection 7, Code 2020, is
4 amended to read as follows:

5 7. The department shall adopt rules pursuant to [chapter 17A](#)
6 to implement [this section](#). However, before a checkoff pursuant
7 to [this section](#) shall be permitted, all liabilities on the
8 books of the department of ~~administrative services~~ revenue and
9 accounts identified as owing under ~~section 8A.504~~ [421.65](#) shall
10 be satisfied.

11 Sec. 23. Section 602.8102, subsection 58A, Code 2020, is
12 amended to read as follows:

13 58A. Assist the department of ~~administrative services~~
14 revenue in setting off against debtors' income tax refunds
15 or rebates under ~~section 8A.504~~ [421.65](#), debts which are due,
16 owing, and payable to the clerk of the district court as
17 criminal fines, civil penalties, surcharges, or court costs.

18 Sec. 24. Section 602.8107, subsection 4, paragraph a, Code
19 2020, is amended to read as follows:

20 a. [This subsection](#) does not apply to amounts collected for
21 victim restitution, the victim compensation fund, the criminal
22 penalty surcharge, sex offender civil penalty, drug abuse
23 resistance education surcharge, the law enforcement initiative
24 surcharge, county enforcement surcharge, amounts collected as
25 a result of procedures initiated under [subsection 5](#) or under
26 ~~section 8A.504~~ [421.65](#), or fees charged pursuant to section
27 356.7.

28 Sec. 25. Section 642.2, subsection 4, Code 2020, is amended
29 to read as follows:

30 4. Notwithstanding [subsections 2, 3, 6, and 7](#), any
31 moneys owed to the child support obligor by the state, with
32 the exception of unclaimed property held by the treasurer
33 of state pursuant to [chapter 556](#), and payments owed to the
34 child support obligor through the Iowa public employees'
35 retirement system are subject to garnishment, attachment,

1 execution, or assignment by the child support recovery unit
2 if the child support recovery unit is providing enforcement
3 services pursuant to [chapter 252B](#). Any moneys that are
4 determined payable by the treasurer pursuant to section 556.20,
5 subsection 2, to the child support obligor shall be subject to
6 setoff pursuant to [section ~~8A.504~~ 421.65](#), notwithstanding any
7 administrative rule pertaining to the child support recovery
8 unit limiting the amount of the offset.

9 Sec. 26. REPEAL. Section 8A.504, Code 2020, is repealed.

10 Sec. 27. TRANSITION PROVISIONS. Any rule, regulation,
11 form, order, or directive promulgated by the department of
12 administrative services as required to administer and enforce
13 the provisions of section 8A.504 prior to the effective date of
14 this Act shall continue in full force and effect until amended,
15 repealed, or supplemented by the department of revenue.

16 Sec. 28. EFFECTIVE DATE. This Act takes effect January 1,
17 2021.>

18 2. Title page, line 2, after <agencies> by inserting <and
19 including effective date provisions>

ZACH WHITING