

➤ **Right to Offset Tax Refund With Outstanding Liability**

*Effective Date:* July 1, 2010

*Statute Reference:* Section 213.25, F.S.

*Chapter Law:* Section 5, 2010-90 (CS/CS/SB 1736, 1<sup>st</sup> Eng.)  
Section 12, 2010-138 (CS/HB 7157, 1<sup>st</sup> Eng.)

Clarifies that the Department is authorized to reduce a taxpayer's tax refund or credit by the amount of any billings for unemployment tax that are not subject to protest under Ch. 443, F.S.