

THE STATE OF IDAHO
SUPREME COURT



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NEWS RELEASE

**For Immediate Release
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Unpaid Court Costs, Fees and Fines Subject to Intercept by Idaho State Tax Commission

(Boise) – Starting with 2009 tax returns, if a taxpayer has unpaid court costs, fees or fines, the State Tax Commission may intercept any state tax refunds due to the individual up to the amount owed to the court and will transmit those funds to the court to satisfy the overdue obligation.

Idaho code section 1-1624 authorizes the use of state tax refunds to pay delinquent court fees and fines. Individuals who are delinquent in the payment of court ordered child support also are subject to have anticipated funds diverted to pay child support. Delinquent child support takes priority over court fees and fines.

If someone is listed on the tax refund as having filed a joint tax return, but is not the individual who owes the court obligation, that person may file a written objection with the court. The objection must state that his or her state tax return has been intercepted and request that his or her portion of the tax refund be returned.

For further information, contact the Clerk of the District Court in the county where the unpaid court fees or fines are owed.

For additional information, call 208-947-7445