TO: ALL OFFICES

SUBJECT: MANUAL MATERIAL

OAC 340:25-5-244.

EXPLANATION: Policy revisions were approved by the Commission and the Governor as required by the Administrative Procedures Act.

OAC 340:25-5-244 is revised to bring the Oklahoma Department of Human Services (OKDHS) into compliance with Senate Bill 814 that amended Title 68 § 205.2 of the Oklahoma Statutes providing non custodial parents 30 days, from the date the notice of offset was mailed, to request a hearing when tax refunds have been taken for the payment of past due child support.
INSTRUCTIONS FOR FILING MANUAL MATERIAL

OAC is the acronym for Oklahoma Administrative Code. If OAC appears before a number on an Appendix or before a Section in text, it means the Appendix or text contains rules or administrative law. Lengthy internal policies and procedures have the same Chapter number as the OAC Chapter to which they pertain following an "OKDHS" number, such as personnel policy at OKDHS:2-1 and personnel rules at OAC 340:2-1. The "340" is the Title number that designates OKDHS as the rulemaking agency; the "2" specifies the Chapter number; and the "1" specifies the Subchapter number.

The chronological order for filing manual material is: (1) OAC 340 by designated Chapter and Subchapter number; (2) if applicable, OKDHS numbered text for the designated Chapter and Subchapter; and (3) all OAC Appendices with the designated Chapter number. For example, the order for filing personnel policy is OAC 340:2-1, OKDHS:2-1, and OAC 340:2 Appendices behind all Chapter 2 manual material. Any questions or assistance with filing manual material will be addressed by contacting Policy Management Unit staff at 405-521-4326.

REMOVE

340:25-5-244

INSERT

340:25-5-244, 1 page only, revised 10-16-07
340:25-5-244. Review procedures for state tax refund offset program

Revised 10-16-07

(a) The Oklahoma Department of Human Services Child Support Enforcement Division (CSED) follows the provisions of this Section in conducting administrative hearings of state tax offsets if the initial annual notice process under Section 237A of Title 56 of the Oklahoma Statutes and OAC 340:25-5-213 has not been completed.

(1) If the initial annual notice process has been completed, CSED requests collection through state tax offset without additional notice.

(2) The noncustodial parent, non-obligated spouse, or debtor whose state tax refund was offset may request a hearing as instructed in the notice of offset. The review must be requested in writing within the time specified in the notice of offset.

(b) CSED may release or refund the offset in whole or in part to the noncustodial parent or debtor if CSED finds there has been a mistake of fact or identity.

(c) A non-obligated spouse may request a refund of the offset within the time specified in the notice of offset. The non-obligated spouse requesting a refund must submit copies of federal and state tax forms and all attachments to CSED. If the non-obligated spouse reports income on the tax return, CSED may release or refund the offset in whole or in part to the non-obligated spouse, prorated based on the income of the noncustodial parent and the non-obligated spouse.

(d) Upon receipt of a written request for hearing within 30 days from the date of mailing the debtor's notice of tax offset, CSED schedules the matter for an administrative hearing before the Office of Administrative Hearings: Child Support (OAH). OAH conducts a hearing and enters an order determining the contested issues.

(e) The administrative order may be appealed to the district court within 30 days by any aggrieved party.