

79-4506. Same; amount of claim may be applied by department against any outstanding tax liability of claimant or member of household. The amount of any claim otherwise payable under this act may be applied by the division of taxation against any liability outstanding on the books of the department against claimant, or against any other individual who was a member of his or her household in the year to which the claim relates.

History: L. 1970, ch. 403, § 6; July 1.