

§ 147-86.25. Setoff debt collection.

The State Controller shall implement a statewide setoff debt collection program to provide for collection of the following accounts receivable by setoff against payments the State owes to debtors, other than payments of tax refunds and payroll:

- (1) Accounts receivable submitted to the Department of Revenue by a claimant agency under the Setoff Debt Collection Act, Chapter 105A of the General Statutes.
- (2) An overdue tax debt, as defined in G.S. 105-243.1. (1993, c. 512, s. 1; 2010-31, s. 31.8(c).)