

Georgia Court Tax Refund Intercept Program (TRIP)

- Eleven courts signed agreements to participate in the project. Nine of these courts ultimately transmitted certified intercepts through TRIP to the Department of Revenue.

Courts ranged in size from Ludowici Municipal Court to large metro courts like Atlanta Municipal and Fulton County State Court.

- Over 4,000 intercept requests were submitted by participating courts during the 2016 tax season. The amount of unpaid court debts exceeded \$2.2 million.
- As of May 15, 2016, 206 intercepts have been made by the Department of Revenue, resulting in a roughly 6% **intercept rate**² of matches resulting in some recovery of state tax refund proceeds.
- Only three hearings were requested to contest intercepts.
- The average amount intercepted is \$192.00.



²Nearly half of the intercept requests were not in the system for weeks or even months after the program began, otherwise the intercept rate could have been higher.

Tax Refund Intercept Program

The Tax Refund Intercept Program (TRIP) offered by the Administrative Office of the Courts in cooperation with the Department of Revenue provides a low cost, low maintenance means to enforce monetary judgments of your court. Piloted during the 2016 tax season, plans are to expand the program to additional courts in time for the 2017 tax season. The TRIP program serves as a clearinghouse for courts that prepare, certify and submit intercept requests. Using a combination of bulk processing and streamlined business processes, TRIP transmits requests and receives responses from the Department of Revenue on behalf of the participating courts. Once the procedural requirements for an intercept are met, the amounts collected by the Department of Revenue are sent electronically to the account designated by the court.

TRIP doesn't just collect unpaid fines and fees from state income tax returns. As structured, the program serves as an incentive to debtors to pay their debts directly to the court. Experience during the pilot project bears this out. And if a debtor fails to respond, the court will have SEVEN YEARS from the date of the judgment before the intercept expires.

Prior to making an intercept request, the program requires a court to mail notice to the court debtor offering a final chance to pay the debt to the court. After the intercept request is made, the court still manages the intercept and any dispute over the validity of the intercept request. The clearinghouse operates software that allows each court to manage their intercepts right from a local computer, with web-based instructional tools, a TRIP court community forum and even telephone help available.

TRIP utilizes **Revenue Results**¹ to manage the thousands of intercept requests it receives. **Revenue Results** is the product of leading government collections software company Columbia Ultimate. While we do not need all the features of this robust application, Revenue Results possesses a number of features that TRIP is using to automate the tax intercept process:



Features to Make Your Job Easier

Revenue Results includes these features:

- Automated Work Lists
- Automated Work Flow
- Automated Correspondence
- Payment Plans
- Reporting
- Forwarding to Outside Collection Agencies
- Integrated automated dialer and IVR
- Web payment portal
- Skip Tracing
- Management of joint and several accounts (co-responsibility)

¹<https://www.columbiaultimate.com/revq>