

Section

debts that the commissioner determines are not appropriate to be included.) Discounts could be offered, subject to the following limits:

Age of the original debt on AR	Maximum discount
< 2 years	Current practice
> 2 years < 4 years	35%
> 4 years	50%

Offers in compromise under the program are exempt from the requirement of attorney general approval, so long as the amount of the discount exceeds \$50,000.

\$250,000 is appropriated to the commissioner of revenue for the cost of administering the program.