In the State of South Carolina
In the Court of Appeals

Appeal from Orangeburg County
Court of Common Pleas

Diane S. Goodstein, Circuit Court Judge

Case No. 2012-CP-38-00837

Jimmie Aiken, Leila Brown, Vernonda Cohen, Carla David, Anthony Sabb, James Ginn, and Shirley Rice, as named Plaintiffs representing a class of South Carolina citizens ... Respondents

vs.

South Carolina Department of Revenue..... Appellant

Respondents' Final Brief

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Statement of the Issues

1. Does S.C. Code Ann. § 12-60-30(27) convert medical bills, tuition, rent, childcare costs, and other ordinary debts into "taxes" if the creditor hires the Department of Revenue to collect the debt?

2. Does S.C. Code Ann. § 12-60-80(C) apply in non-tax cases?

Statement of the Case

The Department garnished the Plaintiffs' wages to pay medical bills that they allegedly owed the Orangeburg Regional Medical Center and the Allendale County Hospital. ROA 30-32, ¶¶ 5-11. They are informed that the Department since 2003 has garnished wages to collect third-party debts as diverse as medical bills, student tuition, tenant rent, and childcare costs. The statute ostensibly allowing this also allows the Department to impose liens, levy bank accounts, suspend or revoke business licenses, and employ other methods that it uses to collect taxes. S.C. Code Ann. § 12-4-580(A). It currently charges creditors a 22% fee to collect their debts this way. *See* https://dor.sc.gov/about/setoff-debt-and-gear.

In January 2013, Plaintiffs filed a Second Amended Complaint and pray for a declaration that § 12-4-580 violates the one-subject rule in S.C. Const. Article III, § 17 and that it and § 12-54-130 are also unconstitutional in other

ways. ROA 32-33, ¶ 12. They also seek a refund of the garnished wages and to certify a class of "all persons who are South Carolina citizens who have had their wages garnished by the Defendant on behalf of any governmental entity pursuant to § 12-4-580 and § 12-54-130, the last garnishment having occurred since 2003, and the putative debt to be collected exceeding $100.00." ROA 33, ¶ 16; ROA 36-37. They are not challenging the Setoff Debt Collections Act or the Department's ability to collect third-party debts by setting off a debtor's tax refund.

The Department earlier moved to dismiss the initial complaint, arguing that § 12-60-80(A) barred the action because the case involved the illegal or wrongful collection of taxes or attempt to collect taxes. It also sought to apply § 12-60-80(C), a bar to class actions for a refund of taxes. ROA 24, ¶¶1, 4. The Department later repeated these grounds in an amended motion. ROA 27-28, ¶¶ 1, 6.

The Honorable Judge Goodstein denied the motions in an order entered on January 7, 2013. ROA 2. The court denied the motion to dismiss in part because the medical bills and other debts at issue are not taxes. ROA 4-5. The Court denied the motion to strike because the parties disputed whether § 12-60-80(C) applies. ROA 10.

Plaintiffs later moved for a ruling on whether the court may consider

whether to certify a class. ROA 12. The Department contended that § 12-60-80(C) barred a class action because the Plaintiffs sought a refund of taxes. ROA 13. Judge Goodstein disagreed, pointing to the earlier ruling that the debts at issue are not taxes. ROA 12-13. The court then ruled § 12-60-80(C) is limited to cases involving taxes. ROA 14-18. The court concluded: "This Court may consider whether to certify this action as a class action." ROA 18. This ruling was entered July 10, 2017. ROA 12.

The Department appealed the second order. This Court asked *sua sponte* for memoranda on whether the order was immediately appealable. After briefing, a member of this Court denied a motion to dismiss the appeal without prejudice.

The Department now asks this Court to reverse both orders and direct the action's dismissal. Plaintiffs no longer contest the Court's appellate jurisdiction and ask the Court to rule on the merits.

Argument

This appeal turns on how broadly one reads the "other amounts" clause in § 12-60-30(27) and the "other class action" clause in § 12-60-80(C). The Department contends that "other" means all others—no matter what the kind or type. This, however, plucks the terms out from their adjoining clauses and

larger context. Whether Judge Goodstein properly read these statutory terms in context is reviewed *de novo*. *Lightner v. Hampton Hall Club, Inc.,* 419 S.C. 357, 363, 798 S.E.2d 555, 558 (2017).

I. The "other amounts" clause in § 12-60-30(27) and the "other class actions" clause in § 12-60-80(C) must be read in context.

Statutory terms must be read in context, not in isolation. *Great Games, Inc. v. S.C. Dept. of Revenue,* 339 S.C. 79, 84, 529 S.E.2d 6, 8 (2000). The context deserves effect, not rendered surplusage. *Lightner,* 419 S.C. at 364, 798 S.E.2d at 558. To give the context effect, the *ejusdem generis* canon limits an "other" clause to items of the same kind or type as the item or items specified in the adjacent clauses. "When the Legislature uses words of particular and specific meaning followed by general words, the general words are construed to embrace only persons or things of the same general kind or class as those enumerated." *Sheppard v. City of Orangeburg,* 314 S.C. 240, 243, 442 S.E.2d 601, 603 (1994)(citation omitted). "[T]he theory that if the legislature had intended the general words to be used in their unrestricted sense, there would have been no mention of the particular class." *State v. Patterson,* 261 S.C. 362, 365, 200 S.E.2d 68, 69 (1973). These basic canons confirm that not everything the Department touches turns into taxes.

To give the Court the context, Plaintiffs first describe the Government

Enterprise Accounts Receivable Act (GEAR), codified at S.C. Code Ann. § 12-4-580; the Setoff Debt Collections Act, codified at S.C. Code Ann. § 12-56-10, *et seq.*; and the Revenue Procedures Act, codified at S.C. Code Ann. § 12-60-10, *et seq.*. Plaintiffs will then turn to the specific provisions at issue.

A. The Government Enterprise Accounts Receivable Act

GEAR was enacted in 1996. 1996 S.C. Act 458, Part II § 59A, codified at § 12-4-580. It provides that certain entities "may contract" for the Department to collect an "outstanding liability owed the governmental entity." S.C. Code Ann. § 12-4-580(A). Interested entities must negotiate with the Department over the Department's fee. § 12-4-580(B). If the two agree on a fee, the Department may collect the debt by garnishing wages, imposing liens, levying bank accounts, suspending or revoking business licenses, and employing other methods that it uses to collect taxes. § 12-4-580(A). The Department charges debtors a $25 fee and creditors 22% of the debt collected to collect debts this way. *See* https://dor.sc.gov/about/setoff-debt-and-gear.

Garnishing earnings for an employee's personal services is normally a crime. § 15-39-420(3). Wages may not be garnished to collect certain consumer debts. § 37-5-104. And courts normally may not order that earnings for personal services be garnished to pay a final judgment. § 15-39-410.

The Act initially lacked uniform procedures on challenging a claimed debt. The statute limited liabilities that could be collected this way to "a debt which is certified by the governmental entity to be owed it for which all rights of administrative or judicial appeal have been exhausted or all time limits for these appeals have expired." 1996 Act 458, Part II § 59A. Under this provision, each entity applied its unique review procedures to handle challenges to a claimed debt before it could hire the Department to collect it.

B. The Setoff Debt Collections Act

Years earlier, the legislature in 1988 enacted the Setoff Debt Collections Act. It too allows but does not require certain agencies to ask the Department to collect their debts. Unlike GEAR, however, debts are collected only by offsetting tax refunds from sums that the Department earlier collected as taxes. *See generally Gardner v. South Carolina Dep't of Revenue,* 353 S.C. 1, 577 S.E.2d 190 (2003)(describing the Act). The Department charges debtors a $25 fee to offset their tax refunds and does not charge creditors. *See* https:// dor.sc.gov/ about/setoff-debt-and-gear.

"Delinquent debts" that may be offset from tax refunds are defined and run the gamut of debts "which have accrued through contract, subrogation, tort, operation of law, or any other legal theory regardless of whether there is

an outstanding judgment for that sum which is legally cognizable and for which a collection effort had been or is being made." Act No. 474, 1988 S.C. Acts 4022 (codified at § 12-56-20(4)).

Like GEAR, the Setoff Debt Collections Act initially lacked uniform procedures for challenging a claimed debt. Each agency handled challenges under that particular agency's unique review procedures. *Gardner,* 353 S.C. at 13-14, 577 S.E.2d at 196 (citing the 1995 version of § 12-56-60(B)).

C. The Revenue Procedures Act

In 1995, the General Assembly treated taxes differently by enacting uniform procedures to resolve tax disputes. S.C. Code Ann. § 12-60-10 *et seq.* This Revenue Procedures Act has four articles. Article I states the legislative intent and definitions. §§ 12-60-10 to - 90. Article 5 enacts uniform procedures for seeking tax refunds and challenging tax assessments, and in adjudicating disputes over beer, wine, and liquor licenses and permits. §§ 12-60-410 to - 920; §§ 12-60-1310 to 1350. Article 9 enacts uniform procedures for handling state and county property tax disputes. §§ 12-60-1710 to -2940. And Article 13 provides for uniform procedures in revenue cases in the ALC. §§ 12-60-3310 to -3390. *See Lightner,* 419 S.C. at 365, 798 S.E.2d at 559 (describing Act as a whole).

This Act has an exclusivity provision for cases "involving the illegal or wrongful collection of taxes, or attempt to collect taxes." S.C. Code Ann. § 12-60-80(A). It also offers definitions to apply "except when the context clearly indicates a different meaning." S.C. Code Ann. § 12-60-30. Then and now, these definitions define the term "taxes" without specifying the "delinquent debts" that the Department had for years collected for others under the Setoff Debt Collections Act. S.C. Code Ann. § 12-60-30(27).

D. Various Amendments to these Acts

Uniform procedures were added directly into the Setoff Debt Collections Act in 1999. *Gardner,* 353 S.C. at 13-14, 577 S.E.2d at 196 (describing the changes). In doing so, the General Assembly carved out of these new procedures disputes over sums owed to the Department. Sums owed to the Department remained governed by the Revenue Procedures Act, and not the Setoff Debt Collections Act. S.C. Code Ann. § 12-56-120.

In 2000 Act 399, the legislature amended the Revenue Procedures Act. Section 12-60-30(27) was altered to include penalties and civil fines, and § 12-60-20 was changed from stating that the Revenue Procedures Act is to provide procedures to resolve "any disputed revenue liability" to state that it is to resolve "any dispute with the Department of Revenue." Section 12-60-

30(27) as amended defines "tax" or "taxes" as:

> All taxes, licenses, permits, fees, or other amounts, including interest, regulatory and other penalties, and civil fines, imposed by this title, or subject to assessment or collection by the department, including property subject to collection pursuant to Chapter 18 of Title 27.

The legislature stated that it changed § 12-60-20 "so as to make a technical change," apparently to accommodate the accompanying amendment over penalties and fines. Title to 2000 Act 399.

Next came 2003 Act 69. It is sprawling, with a 201-line Title. ROA 80-82. Part of the Act amended the statute regulating golf carts. 2003 Act 69, amending § 56-3-115.

Another part of 2003 Act 69 added a class action bar to the exclusivity provision in the Revenue Procedures Act. 2003 Act 69 (codified at § 12-60-80(C)). Section 12-60-80 now provides:

> (A) Except as provided in subsection (B), there is no remedy other than those provided in this chapter in any case involving the illegal or wrongful collection of taxes, or attempt to collect taxes.
>
> (B) Notwithstanding subsection (A), an action for a declaratory judgment where the sole issue is whether a statute is constitutional may be brought in circuit court. This exception

does not include a claim that the statute is unconstitutional as applied to a person or a limited class or classes of persons.

(C) Notwithstanding subsections (A) and (B), a claim or action for the refund of taxes may not be brought as a class action in the Administrative Law Court or any court of law in this State, and the department, political subdivisions, or their instrumentalities may not be named or made a defendant in any other class action brought in this State.

A third part of 2003 Act 69 amended the Setoff Debt Collections Act and incorporated these and other portions of that Act into the GEAR statute. This changed the types of debts that may be collected under GEAR.

Section 12-4-580(D)(2) now provides that the liabilities that the Department may collect under GEAR "has the same meaning as a 'delinquent debt' as defined in Section 12-56-20(4)." 2003 Act 69, § 3, codified at § 12-4-580(D)(2). This in turn means "a sum due and owing a claimant agency" that has "accrued through contract, subrogation, tort, operation of law, or other legal theory regardless of whether there is an outstanding judgment for that sum which is legally collectible and for which a collection effort has been or is being made." § 12-56-20(4). If constitutional, this allows the Department to garnish wages, impose liens, levy bank accounts, and suspend or revoke

business licenses before a purported debt is adjudicated. 2003 Act 69, § 3, codified at § 12-4-580(D)(2) and incorporating § 12-56-20(4).

The legislature then in 2007 amended § 12-60-20. The statute went from stating that the Revenue Procedures Act provides procedures to determine "any dispute with the Department of Revenue" to stating that its procedures determine "a dispute with the Department of Revenue and a dispute concerning property taxes." *See Lightner,* 419 S.C. 365 n. 6, 798 S.E.2d 559 n. 6 (stating this history).

II. Medical bills and other sundry debts are not taxes.

As recounted above, § 12-60-80(A) applies only if this case involves "the illegal or wrongful collection of taxes, or attempt to collect taxes." Similarly, the only action specified in § 12-60-80(C) is a "claim or action for the refund of taxes." So what does the term "taxes" mean? Plaintiffs rest on the term's ordinary meaning. The Department wants to transform medical bills and other ordinary debts into taxes if, but only if, the creditor elects to hire the Department to collect. This alchemy does not work.

A. The ordinary meaning of "taxes" applies.

The *Great Games* decision describes what "taxes" ordinarily mean:

> The essential characteristics of a tax are that it is not a voluntary

> payment or donation, but an enforced contribution, enacted pursuant to legislative authority, in the exercise of the taxing power, the contribution being of a proportional character, payable in money, and imposed, levied, and collected for the purpose of raising revenue, to be used for public or governmental purposes.
>
> *Great Games,* 339 S.C. at 84, 529 S.E.2d at 8 (citation omitted).

Medical bills, student tuition, tenant rent, and childcare costs do not qualify. They are not nonvoluntary payments enacted by the legislature of a proportional nature and levied under the taxing authority (see S.C. Const. Art. X, § 5). Debts collected under GEAR instead "accrue through contract, subrogation, tort, operation of law, or any other legal theory . . .." § 12-4-580(D)(2), incorporating § 12-56-20(4). More particularly, medical bills and other contractual debts that are collectable under GEAR are much more akin to charges or fees for a particular service to a particular payor. These are not "taxes." *See Ford v. Georgetown County Water & Sewer Dist.,* 341 S.C. 10, 13, 532 S.E.2d 873, 875 (2000)("We held in *Hagley*, that the imposition of a charge in exchange for a service does not constitute taxation for constitutional purposes.")(citation omitted); *Bellsouth Telecomm., Inc. v. City of Orangeburg,* 337 S.C. 35, 40, 522 S.E.2d 804, 806 (1999)(distinguishing a tax from a fee in exchange for a benefit given directly and solely to the payor).

The GEAR program itself is also voluntary. The statute does not require

anyone to hire the Department to collect their debts. Certain entities "may contract" with the Department to do so and, if interested, "must" negotiate with the Department over the Department's fee. § 12-4-580(A-B). So rather than pay the Department its 22% fee, these entities remain free to collect their debts on their own or hire the work out to another debt collector.

Under the Department's view, debts that the creditors elect to collect on their own or hire out to other debt collectors are not taxes. Yet that same debt turns into taxes if, but only if, the Department is hired to collect.

The "other amounts" clause in § 12-60-30(27) does not justify this result or such a striking departure from the term's ordinary meaning. This is how the Department is reading the statute:

> All ~~taxes, licenses, permits, fees, or other~~ amounts~~, including interest, regulatory and other penalties, and civil fines, imposed by this title, or~~ subject to ~~assessment or~~ collection by the department[.] ~~including property subject to collection pursuant to Chapter 18 of Title 27.~~
>
> S.C. Code § 12-60-30(27).

B. The *Great Games* decision narrowly construed § 12-60-30(27).

The Department unsuccessfully made an indistinguishable argument in the *Great Games* case, a decision that Judge Goodstein featured in both orders. ROA 4-5, 13. Despite its earlier prominence, the Department fails to

mention it.

In *Great Games,* the critical issue was whether a fine authorized in S.C. Code Ann. § 12-21-2804(F)(repealed) was a "tax" under § 12-60-30(27). Before its repeal, § 12-21-2804(F) subjected video poker violations to fines "imposed by the department" and collected by it. Then as now, the Department argued that this unenumerated sum falls within the tax definition's "other amounts" clause. The Supreme Court disagreed. The Supreme Court first noted that the General Assembly provided that the § 12-60-30(27) definition did not apply "when the context clearly indicates a different meaning." From there, the Court applied the familiar prohibition against reading words in isolation rather than reading the statute as a whole. Examining the Revenue Procedures Act's history, and reading the statute as a whole, the Court held that the fine was not a tax. *Great Games,* 339 S.C. at 83-84, 529 S.E.2d at 8.

The Department may argue that the legislature later specified that "regulatory and other penalties, and civil fines" fall within § 12-60-30(27). While true, it has never done the same for the liabilities or debts that the Department is collecting under § 12-4-580. The General Assembly could have incorporated § 12-60-30(27) and § 12-4-580(D)(2) into each other but did not.

Medical bills and other debts that the Department collects under § 12-4-580 are also even further off the mark than was the *Great Games* fine. Unlike

the fine, Title 12 does not "impose" these amounts. These amounts are imposed by contract and other dealings between the debtor and creditor. § 12-4-580(D)(2), incorporating § 12-56-20(4). Plaintiffs are informed that the Department has used § 12-4-580 to collect contractual debts as diverse as hospital bills, student tuition, tenant rent, and childcare costs.

These ordinary debts are also more off the mark than the *Great Games* fine because the Department is not collecting these sums for itself. It is garnishing wages to collect debts owed to others—without an adjudication that the purported debt is owed and for a 22% fee. It justifies its role as the hired debt collector in part by calling a medical bill a tax.

Lastly, the *Great Games* analysis is not affected by the subsequent amendments to § 12-60-20, the Revenue Procedures Act's stated intent. These amendments did not alter the Act's exclusivity provision, which still applies only if the case involves "the illegal or wrongful collection of taxes, or attempt to collect taxes." S.C. Code Ann. § 12-60-80(A). Also unchanged is the legislature's choice to employ different procedures when the Department is collecting GEAR debt for others. § 12-4-580(E).

This cabins the Department's view that "a dispute" in § 12-60-20 means all disputes of whatever kind. Under the Department's reading, the Revenue Procedures Act applies to disputes over a slip and fall on its premises and to

an automobile crash caused by the Department's negligent driver. Plaintiffs doubt that this is the legislature's intent.

C. The *ejusdem generis* canon limits § 12-60-30(27).

The *ejusdem generis* canon confirms that the statute is not nearly so broad. To avoid rendering surrounding words surplusage, an "other" clause is limited to items of the same kind or type as the item or items specified. South Carolina has applied this *ejusdem generis* canon as a "sound rule of interpretation" since *Ex parte Leland,* 1 Nott & McC. 460, 462 (1819).

So cable television is not an "other public utility" because it is not of the same kind as the utilities specified in the adjoining clauses. *Sheppard,* 314 S.C. at 243, 442 S.E.2d at 603. Forged documents are not an "other implement" of a burglary because they were not of the same kind as the tools specified in the adjoining clauses. *Patterson*, 261 S.C. at 365, 200 S.E.2d 69. A toll collector cannot be taxed for performing an "other form of public service" because the service was not of the same kind as those specified in the tax statute's adjoining clauses. *Cooper River Bridge, Inc. v. South Carolina Tax Comm'n,* 182 S.C. 72, 188 S.E. 508, 510-511 (1936). And an action for damages for a trespass to land is not "any other action for damages for torts" because it is not the same kind of tort action as those specified in the

adjoining clauses. *Vassey v. Spake*, 83 S.C. 566, 65 S.E. 825, 826 (1909).

The "other amounts" clause in § 12-60-30(27) must similarly be limited to the same type or kind of amounts as the "taxes, licenses, permits, fees," "penalties, and civil fines," and other sums specified in the statute's adjoining clauses. Nothing in these specifications hint that anyone had in mind ordinary debt such as medical bills, tuition, rent, and childcare costs. And nothing in the GEAR "liabilities" or "delinquent debts" as defined in § 12-4-580(D)(2) hint that these debts are taxes. Read in context, § 12-60-30(27) and § 12-4-580(D)(2) each deal with distinct types or kinds of debts.

III. Section 12-68-80(C) must be limited to tax cases to give its context meaning and to lessen S.C. Const. Art. III, § 17 concerns.

As a fallback, the Department contends that the "other class action" clause in § 12-60-80(C) bars all class actions of any kind or type. The Department earlier conceded that this reads the statute this way:

> (C) ~~Notwithstanding subsections (A) and (B), a claim or action for the refund of taxes may not be brought as a class action in the Administrative Law Court or any court of law in this State, and the~~ [The] department~~, political subdivisions, or their instrumentalities~~ may not be named or made a defendant in any ~~other~~ class action brought in this State.
>
> ROA 14.

Judge Goodstein rejected this view on four separate grounds. ROA 14-18. The Department ignores two of these four grounds, thus forfeiting its ability to later attack those grounds it chose to ignore. "It is axiomatic that an issue cannot be raised for the first time in a reply brief." *McClurg v. Deaton*, 395 S.C. 85, 87 n. 2, 716 S.E.2d 887, 888 n. 2 (2011).

One of the two grounds joined is the circuit court's application of the *ejusdem generis* canon. The Department does not mention the canon directly yet attacks the circuit court for reading into the "any other class action" clause a limitation that the action involves taxes. This is how the canon works. It limits "any other" clauses to those item or items of the same kind or type as those specified. Again, what the Department is criticizing as improper is a "sound rule of interpretation" that South Carolina courts have applied for 199 years. *Ex parte Leland,* 1 Nott & McC. at 462.

The second ground that the Department joins is what it calls Judge Goodstein's "absurd" view that the General Assembly would have placed the class action bar into the GEAR statute had it intended for it to apply to GEAR collections. This point, however, aptly refutes the Department's attempt to connect the class action bar in the Revenue Procedures Act to the *Gardner* decision.

Gardner did not involve the Revenue Procedures Act. It involved the Setoff

Debt Collections Act. *Gardner,* 353 S.C. at 8, 577 S.E.2d at 194. The same Act that added the class action bar to the Revenue Procedures Act also amended the Setoff Debt Collections Act and incorporated those and other provisions of the Setoff Debt Collections Act into the GEAR statute. 2003 Act 69, amending § 12-4-580(D)(2) and adding § 12-4-580(E).

The citations to *Lightner* and *Drummond* are as misplaced. Both decisions involved taxes. *Lightner*, 419 S.C. at 359-360, 798 S.E.2d at 556 (action for a tax refund); *Drummond v. State of South Carolina*, 378 S.C. 362, 370 at n. 5, 662 S.E.2d 587, 591 n. 5 (2008)(stating that class action bar applies "to tax cases brought in circuit court" and applying it to a challenge to a tax regulation). Neither case suggests that the bar applies to non-tax debt.

The two other grounds that the circuit court relied on—and that the Department chose to ignore—are as significant.

The Department does not dispute that it is reading the "political subdivisions" and "instrumentalities" terms out of the statute. Judge Goodstein correctly noted that the Department's view applies across the board to all "political subdivisions" and "instrumentalities," and would thus mean that the Supreme Court violated the statute when the Supreme Court certified a class of state retirees. ROA 14, citing *Layman v. State of South Carolina,* 368 S.C. 631, 637, 630 S.E.2d 265, 268 (2006). The Department

ignores this effect.

The Department also ignores what Judge Goodstein described as the dictates of S.C. Const. Art. III, § 17. The Department does not dispute that the 201-line title of the act that created the class action bar lacks reasonable notice that the class action bar could apply to claims over garnishing wages to pay non-tax debt. ROA 16-17. It likewise does not dispute that its view exacerbates the multiplicity of subjects within the same Act. ROA 17-18. These undisputed effects must also be considered. *See Wallace v. Sumter County,* 189 S.C. 395, 1 S.E.2d 345, 349 (1939) (construing a statute in a way that avoids Art. III, § 17 concerns).

Lastly, limiting the "other class action" clause to tax cases leaves plenty of work for the clause to do. Not all tax cases are for a refund. *See, e.g., Drummond,* 378 S.C. at 365-366, 662 S.E.2d at 589 (challenge to a tax regulation); *B&A Dev., Inc. v. Georgetown County,* 372 S.C. 261, 641 S.E.2d 888 (2007) (challenge to a millage assessment, seeking in part a tax credit).

Conclusion

The Department—for a 22% fee—is hiring itself out to garnish wages to collect third-party debts as diverse as medical bills, student tuition, tenant rent, and childcare costs. A creditor's choice to hire the Department as its

debt collector, and the Department's decision to accept the hire, means only that the Department is now in the debt collection business. It does not transmute ordinary debt into taxes. The orders should be affirmed.

Respectfully submitted

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