



**State of Arkansas
Department of Finance and Administration
Fiscal Impact Statement**

Bill: HB1497

Amendment Number: H1

Bill Subtitle: TO ADD THE DEPARTMENT OF THE MILITARY TO THE LIST OF CLAIMANT AGENCIES FOR PURPOSES OF THE SETOFF AGAINST STATE TAX REFUNDS.

Legal Analysis:

House Amendment No. 1 --- HB1497-H1 resolves the issue noted below by separately listing the debt to be collected under the definition of "debt" rather than in the description of the claimant agency.

Original Bill --- HB1497 may benefit from an amendment to only add "The Department of the Military" to the definition of "claimant agencies" in § 26-36-303(1)(A), and to add the fines imposed under § 12-64-301 and §§ 12-64-403 -- 12-64-405 to the definition of "debt" in § 26-36-303(2).