State of Arkansas
Department of Finance and Administration
Fiscal Impact Statement

Bill: SB260
Bill Subtitle: TO AMEND THE LAW CONCERNING THE COLLECTION OF COURT FINES, FEES, OR COSTS AFTER DEFAULT.

Sponsors:

Sen. Bryant and Rep. Gonzalez

Basic Change:

SB260 provides an additional means by which a prosecuting attorney or county official may collect fines, fees, or costs that a criminal defendant has been ordered to pay.

Under current law, a fine or costs may be collected by any means authorized for the enforcement of a money judgment in a civil action. A judgment sentencing a defendant to pay a fine or costs also constitutes a lien on the real and personal property of the defendant.

SB260 provides that a court that has sentenced a defendant to pay fines, fees, or costs may, upon its own motion, seek to collect any unpaid amount by using the procedure which currently exists for intercepting a defendant's state income tax refund to collect unpaid restitution.

Fiscal Impact:

None.

Taxpayer Impact:

A taxpayer could have his or her income tax refund intercepted to pay unpaid fees owed to a court.

Resources Required:

Computer programs, tax forms, and instructions will need to be updated.

Time Required:

Adequate time is provided for implementation.

Procedural Changes:

Department employees will need to be educated as well as the tax community.

Other Comments:

None.

Legal Analysis:

SB260 may benefit from an amendment on line 30 to state that the court may intercept a defendant's state income tax "refund" rather than a defendant's state income tax "return."