

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

As Engrossed: H3/10/25

A Bill

HOUSE BILL 1497

5 By: Representatives Painter, Ray
6 By: Senator Crowell
7

For An Act To Be Entitled

9 AN ACT TO ADD THE DEPARTMENT OF THE MILITARY TO THE
10 LIST OF CLAIMANT AGENCIES FOR PURPOSES OF THE SETOFF
11 AGAINST STATE TAX REFUNDS; TO AMEND THE DEFINITION OF
12 "DEBT" FOR PURPOSES OF THE SETOFF AGAINST STATE TAX
13 REFUNDS; AND FOR OTHER PURPOSES.
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Subtitle

16
17 TO ADD THE DEPARTMENT OF THE MILITARY TO
18 THE LIST OF CLAIMANT AGENCIES FOR
19 PURPOSES OF THE SETOFF AGAINST STATE TAX
20 REFUNDS; AND TO AMEND THE DEFINITION OF
21 "DEBT" FOR PURPOSES OF THE SETOFF
22 AGAINST STATE TAX REFUNDS.
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. Arkansas Code § 26-36-303(1)(A), concerning the definition
27 of "claimant agency" for the purpose of the setoff against state tax refunds,
28 is amended to add an additional subdivision to read as follows:

29 (xxvi) The Department of the Military.
30

31 SECTION 2. Arkansas Code § 26-36-303(2)(D), concerning the definition
32 of "debt" for the purpose of the setoff against state tax refunds, is amended
33 to add an additional subdivision to read as follows:

34 (v) Fines imposed under § 12-64-301 and §§ 12-64-403
35 - 12-64-405;
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/s/Painter