

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

# A Bill

HOUSE BILL 1497

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

## For An Act To Be Entitled

8  
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; AND FOR OTHER PURPOSES.  
12  
13

## Subtitle

14  
15 TO ADD THE DEPARTMENT OF THE MILITARY TO  
16 THE LIST OF CLAIMANT AGENCIES FOR  
17 PURPOSES OF THE SETOFF AGAINST STATE TAX  
18 REFUNDS.  
19

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

25 (xxvi) The Department of the Military for  
26 finer imposed under § 12-64-301 and §§ 12-64-403 – 12-64-405.  
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