

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

# A Bill

HOUSE BILL 1676

5 By: Representative Womack  
6 By: Senator Crowell  
7

## For An Act To Be Entitled

8  
9 AN ACT TO AMEND THE LAW CONCERNING GARNISHMENT  
10 AGAINST THE STATE OR A SUBDIVISION OF THE STATE; TO  
11 ALLOW FOR INCOME TAX REFUNDS TO BE SUBJECT TO  
12 GARNISHMENT BY JUDGMENT CREDITORS; AND FOR OTHER  
13 PURPOSES.  
14

## Subtitle

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17 TO AMEND THE LAW CONCERNING GARNISHMENT  
18 AGAINST THE STATE OR A SUBDIVISION OF  
19 THE STATE; AND TO ALLOW FOR INCOME TAX  
20 REFUNDS TO BE SUBJECT TO GARNISHMENT BY  
21 JUDGMENT CREDITORS.  
22

23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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25 SECTION 1. Arkansas Code § 16-110-413(a), concerning garnishment  
26 against the state or a subdivision of the state after judgment, is amended to  
27 read as follows:

28 (a)(1) Any indebtedness, goods and chattels, moneys, credits, or  
29 effects, ~~except for refunds for overpayment of Arkansas state income tax~~  
30 belonging to a defendant in a civil action and in the hands or possession of  
31 the State of Arkansas, or any subdivision ~~thereof~~ of the state, institution,  
32 department, or special district or instrumentality of the State of Arkansas,  
33 shall be subject to garnishment as is now provided by law.

34 (2) ~~Nothing in subdivision~~ Subdivision (a)(1) of this section  
35 ~~shall be construed in any way to~~ does not eliminate or limit the provisions  
36 of § 26-36-301 et seq. concerning the set-off of debt owed to a state



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