

Act 41 of the First Special Session of 1987

Act 41

HB1026

"AN ACT TO EXEMPT STATE INCOME TAX REFUNDS FROM GARNISHMENT;
AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Section 1 of Act 44 of 1945, the same being Ark. Stat. Ann. 31-519 is hereby amended to read as follows:

"SECTION 1. (A) Any indebtedness, goods and chattels, monies, credits or effects except for refunds for overpayment of Arkansas State income tax, belonging to a defendant in a civil action and in the hands or possession of the State of Arkansas, any subdivision thereof, institution, department, special district or instrumentality of the State of Arkansas, shall be subject to garnishment as is now provided by law."

"(B) Nothing in (A) above shall be construed in any way to eliminate or limit the provisions of Act 372 of 1983, as amended, the Set-off of Debt Owed to State Program."

SECTION 2. All laws and parts of laws in conflict herewith are hereby repealed.

APPROVED: June 19, 1987
