

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

SENATE BILL 408

5 By: Senator Irvin
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For An Act To Be Entitled

8 AN ACT TO AMEND THE DEFINITION OF "CLAIMANT AGENCY"
9 FOR PURPOSES OF OFFSETTING DELINQUENT TAX COLLECTIONS
10 AGAINST A STATE INCOME TAX REFUND; TO ADD ALL STATE
11 AGENCIES, BOARDS, COMMISSIONS AND THEIR SUBDIVISIONS
12 TO THE DEFINITION OF "CLAIMANT AGENCY"; AND FOR OTHER
13 PURPOSES.
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Subtitle

16 TO AMEND THE LAW GOVERNING OFFSETTING
17 DELINQUENT TAX COLLECTIONS AGAINST A
18 STATE INCOME TAX REFUND; AND TO ADD ALL
19 STATE AGENCIES, BOARDS, COMMISSIONS AND
20 THEIR SUBDIVISIONS TO THE DEFINITION OF
21 "CLAIMANT AGENCY".
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. Arkansas Code § 26-36-303(1)(A), concerning the list of
28 entities included in the definition of "claimant agency" for purposes of
29 offsetting delinquent tax collections against a state income tax refund, is
30 amended to read as follows:

31 (1)(A) "Claimant agency" means:

32 (i) State-supported colleges, universities, and
33 technical institutes;

34 (ii) A state office, board, commission, department,
35 council, bureau, or other agency of state government

36 ~~The Department of Human Services;~~



1 (iii) The Student Loan Guarantee Foundation of
2 Arkansas;

3 ~~(iv) The Auditor of State;~~

4 ~~(v) The Division of Higher Education;~~

5 ~~(vi) The Office of Child Support Enforcement;~~

6 ~~(vii)(iv)~~ Arkansas circuit, county, district, or
7 city courts;

8 ~~(viii)(v)~~ Housing authorities created under § 14-
9 169-101 et seq.;

10 ~~(ix)(vi)~~ The Employee Benefits Division;

11 ~~(x) The Office of Personnel Management;~~

12 ~~(xi)(vii)~~ County collectors and county treasurers;
13 and

14 ~~(xii) The Department of Health;~~

15 ~~(xiii)(viii)~~ The Internal Revenue Service;

16 ~~(xiv) The Arkansas Real Estate Commission;~~

17 ~~(xv) The Arkansas Public Defender Commission created~~
18 ~~under § 16-87-202;~~

19 ~~(xvi) The Arkansas Department of Transportation;~~

20 ~~(xvii) The State Securities Department;~~

21 ~~(xviii) The Office of Driver Services; and~~

22 ~~(xix) Arkansas Tobacco Control and the Arkansas~~
23 ~~Tobacco Control Board.~~

24 (B) An entity shall not be added as a claimant agency
25 under ~~this subdivision (1) after July 16, 2003, subdivision (1)(A) of this~~
26 section unless the entity has an annual outstanding debt of two hundred
27 thousand dollars (\$200,000);

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