

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

Act 553 of the Regular Session

1 State of Arkansas  
2 86th General Assembly  
3 Regular Session, 2007  
4

As Engrossed: H3/8/07

**A Bill**

HOUSE BILL 2267

5 By: Representatives S. Prater, Cornwell, Edwards, D. Johnson, J. Johnson, Wood  
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**For An Act To Be Entitled**

9 AN ACT TO AMEND ARKANSAS CODE § 26-36-303  
10 CONCERNING COUNTY TAX COLLECTORS OR TREASURERS;  
11 AND FOR OTHER PURPOSES.  
12

**Subtitle**

13 TO AMEND ARKANSAS CODE § 26-36-303  
14 CONCERNING COUNTY TAX COLLECTORS OR  
15 TREASURERS.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 26-36-303 is amended to read as follows:  
22 26-36-303. Definitions.

23 As used in this subchapter:

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

25 (i) State-supported colleges, universities, and  
26 technical institutes;

27 (ii) The Department of Health and Human Services;

28 (iii) The Arkansas Student Loan Authority;

29 (iv) The Student Loan Guarantee Foundation of

30 Arkansas;

31 (v) The Auditor of State;

32 (vi) The Department of Higher Education;

33 (vii) The Office of Child Support Enforcement of the  
34 Revenue Division of the Department of Finance and Administration;

35 (viii) Arkansas circuit, county, district, or city



1 courts;

2 (ix) Housing authorities created under § 14-169-101  
3 et seq.;

4 (x) The Employee Benefits Division of the Department  
5 of Finance and Administration; ~~and~~

6 (xi) The Office of Personnel Management of the  
7 Division of Management Services of the Department of Finance and  
8 Administration; and

9 (xii) County collectors and county treasurers.

10 (B) No other entity may be added as a claimant agency  
11 under this subdivision (1) after July 16, 2003, unless the entity has an  
12 annual outstanding debt of two hundred thousand dollars (\$200,000);

13 (2) "Debt" means:

14 (A) Any liquidated sum due and owing any claimant agency,  
15 which has accrued through contract, subrogation, tort, operation of law,  
16 legal proceeding, or any other legal theory, regardless of whether there is  
17 an outstanding judgment for that sum;

18 (B) Accrued obligations due to an assignment of child  
19 support rights made to the state as a condition of eligibility for welfare  
20 assistance and those which have accrued from contract with the claimant  
21 agency by an individual who is not the recipient of welfare assistance;

22 (C) Money owed to a claimant agency as a result of a  
23 debtor's cashing both the original and the duplicate state warrants;

24 (D) All of the following that have been due and payable  
25 for more than one (1) year and that are not under appeal:

26 (i) Traffic fines;

27 (ii) Any court-imposed fine or cost, including fines  
28 related to the prosecution of hot checks under The Arkansas Hot Check Law, §  
29 5-37-301 et seq.; and

30 (iii) Restitution ordered by a circuit, county,  
31 district, or city court related to the violation of any state law;

32 (E) Money owed to a claimant agency for all costs as a  
33 result of the debtor's use of state medical and pharmacy benefits for which  
34 he or she is not entitled; ~~and~~

35 (F) Money owed to a claimant agency for all costs  
36 resulting from an overpayment of wages or salaries, including a lump sum

1 payment; and

2 (G) Money owed to a claimant agency for all delinquent  
3 taxes, all costs resulting from delinquent taxes, and any penalties assessed  
4 against a delinquent taxpayer under § 26-36-201;

5 (3) "Debtor" means any individual owing money to or having a  
6 delinquent account with any claimant agency, which obligation has not been  
7 adjudicated, satisfied by court order, set aside by court order, or  
8 discharged in bankruptcy;

9 (4) "Division" means the Revenue Division of the Department of  
10 Finance and Administration;

11 (5) "Refund" means the Arkansas income tax refund which the  
12 division determines to be due any individual taxpayer less any amounts  
13 determined by the division to be due to the division for payment of any state  
14 tax as defined in the Arkansas Tax Procedure Act, § 26-18-101 et seq.; and

15 (6) "Setoff" means the withholding of part or all of income tax  
16 refunds due individuals who owe debts to the State of Arkansas, to a county,  
17 a city, or a town, or to a housing authority created under § 14-169-101 et  
18 seq.

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20 /s/ S. Prater, et al

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22 **APPROVED: 3/28/2007**

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