

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

A Bill

HOUSE BILL 1241

5 By: Representative Lowery
6 By: Senator J. Hendren
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE DEFINITION OF "CLAIMANT AGENCY"
10 AS USED IN THE STATUTES CONCERNING COLLECTION OF
11 DELINQUENT TAXES; AND FOR OTHER PURPOSES.
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Subtitle

15 TO AMEND THE DEFINITION OF "CLAIMANT
16 AGENCY" AS USED IN THE STATUTES
17 CONCERNING COLLECTION OF DELINQUENT
18 TAXES.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 26-36-303(1)(A), concerning the list of
24 entities defined as a "claimant agency" entitled to offset delinquent tax
25 collections against a state income tax refund, is amended to add additional
26 subdivisions to read as follows:

27 (xx) The State Insurance Department; and
28 (xxi) The Self-Insured Fidelity Bond Program created
29 under § 21-2-701 et seq.
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31 SECTION 2. Arkansas Code § 26-36-303(1)(B), concerning when an entity
32 may be added to this list as a "claimant agency", is amended to read as
33 follows:

34 (B) An entity shall not be added as a claimant agency
35 under ~~this subdivision (1) after July 16, 2003~~ subdivision (1)(A) of this
36 section, unless the entity has an annual outstanding debt of two hundred



1 thousand dollars (\$200,000);

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