

State of Arkansas  
86th General Assembly  
Regular Session, 2007

# A Bill

HOUSE BILL 2267

By: Representative S. Prater

## For An Act To Be Entitled

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

## Subtitle

TO AMEND ARKANSAS CODE § 26-36-303  
CONCERNING COUNTY TAX COLLECTORS OR  
TREASURERS.

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

SECTION 1. Arkansas Code § 26-36-303 is amended to read as follows:  
26-36-303. Definitions.

As used in this subchapter:

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

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

(ii) The Department of Health and Human Services;

(iii) The Arkansas Student Loan Authority;

(iv) The Student Loan Guarantee Foundation of

Arkansas;

(v) The Auditor of State;

(vi) The Department of Higher Education;

(vii) The Office of Child Support Enforcement of the

Revenue Division of the Department of Finance and Administration;

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

courts;



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

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

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

(xii) County collectors and county treasurers.

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

(2) "Debt" means:

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

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

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

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

(i) Traffic fines;

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

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

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

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

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

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

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

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

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