1	State of Arkansas	
2	88th General Assembly A Bill	
3	Regular Session, 2011 SENATE BILL	316
4		
5	By: Senator J. Key	
6	By: Representative Hopper	
7		
8	For An Act To Be Entitled	
9	AN ACT TO CLARIFY THE PROVISIONS CONCERNING A SETOFF	
10	OF DEBTS FROM STATE INCOME TAX REFUNDS; AND FOR OTHER	
11	PURPOSES.	
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13		
14	Subtitle	
15	TO CLARIFY THE PROVISIONS CONCERNING A	
16	SETOFF OF DEBTS FROM STATE INCOME TAX	
17	REFUNDS.	
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20	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:	
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22	SECTION 1. Arkansas Code § 26-36-303(2)(D), concerning the definition	n
23	of "debt", is amended to read as follows:	
24	(D) All of the following that have been <del>due and payable</del>	
25	delinquent for more than one (1) year six (6) months and that are not under	•
26	appeal:	
27	(i) Traffic fines;	
28	(ii) Any court-imposed fine or cost, including fines	
29	related to the prosecution of hot checks under the Arkansas Hot Check Law,	§
30	5-37-301 et seq.; and	
31	(iii) Restitution ordered by a circuit, county, district	• •
32	or city court related to the violation of any state law;	
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