

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023  
4

# A Bill

HOUSE BILL 1236

5 By: Representative Womack  
6 By: Senator Crowell  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING GARNISHMENT  
10 AGAINST THE STATE OR A SUBDIVISION OF THE STATE; TO  
11 ALLOW FOR INCOME TAX REFUNDS TO BE SUBJECT TO  
12 GARNISHMENT BY JUDGMENT CREDITORS; AND FOR OTHER  
13 PURPOSES.  
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## Subtitle

16 TO AMEND THE LAW CONCERNING GARNISHMENT  
17 AGAINST THE STATE OR A SUBDIVISION OF THE  
18 STATE; AND TO ALLOW FOR INCOME TAX  
19 REFUNDS TO BE SUBJECT TO GARNISHMENT BY  
20 JUDGMENT CREDITORS.  
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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26 SECTION 1. Arkansas Code § 16-110-413(a), concerning garnishment  
27 against the state or a subdivision of the state after judgment, is amended to  
28 read as follows:

29 (a)(1) Any indebtedness, goods and chattels, moneys, credits, or  
30 effects, ~~except for refunds for overpayment of Arkansas state income tax~~  
31 belonging to a defendant in a civil action and in the hands or possession of  
32 the State of Arkansas, or any subdivision ~~thereof~~ of the state, institution,  
33 department, or special district or instrumentality of the State of Arkansas,  
34 shall be subject to garnishment as is now provided by law.

35 (2) ~~Nothing in subdivision~~ Subdivision (a)(1) of this section  
36 ~~shall be construed in any way to~~ does not eliminate or limit the provisions



1 of § 26-36-301 et seq. concerning the set-off of debt owed to a state  
2 program.

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