

State of Arkansas  
90th General Assembly  
Regular Session, 2015

As Engrossed: S3/19/15  
**A Bill**

HOUSE BILL 1434

By: Representatives Ballinger, Gossage

By: Senator G. Stubblefield

### For An Act To Be Entitled

AN ACT CONCERNING THE SATISFACTION OF COURT-ORDERED  
RESTITUTION IN A CRIMINAL CASE THROUGH INTERCEPTION  
OF STATE INCOME TAX REFUNDS; AND FOR OTHER PURPOSES.

### Subtitle

CONCERNING THE SATISFACTION OF COURT-  
ORDERED RESTITUTION IN A CRIMINAL CASE  
THROUGH INTERCEPTION OF STATE INCOME TAX  
REFUNDS.

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

SECTION 1. Arkansas Code Title 5, Chapter 4, Subchapter 2, is amended to add a new section to read as follows:

5-4-206. Collection of unpaid restitution – Interception of state income tax returns.

(a) As used in this section, "restitution order" means a judgment and commitment order, judgment and disposition order, or other order that imposes a duty on a defendant to pay restitution.

(b) A court that orders the payment of restitution as a condition of a defendant's sentence shall note on the restitution order that the restitution may be collected through an interception of the defendant's state income tax return if the defendant has failed to comply with the terms and conditions of the restitution order.

(c) If a victim who is to receive restitution under a restitution order informs the prosecuting attorney that he or she has not been paid the



ordered restitution in accordance with the restitution order, the prosecuting attorney may file a petition under this section to request the interception of the defendant's state income tax return in order to satisfy the restitution order.

(d)(1) A petition filed under this section shall be filed under the same case number as the original criminal offense.

(2) A defendant subject to the restitution order shall be served a copy of the petition and given notice of the hearing under the applicable rules of procedure.

(e)(1) The court shall order the interception of the defendant's state income tax return in an amount sufficient to satisfy the restitution order if it finds that:

(A) The defendant has knowingly failed to abide by the terms and conditions of the restitution order; and

(B) There exist no mitigating factors that would justify the nonpayment of restitution.

(2) An order under this subsection shall remain in force until the restitution amount in the court's order has been satisfied through interception of the defendant's state income tax return or by other means.

(f)(1) After obtaining an order under subsection (e) of this section, the prosecuting attorney or other county official or entity with a duty to collect restitution may proceed under § 26-36-301 et seq. to collect the owed restitution from the defendant's state income tax return.

(2) The Department of Finance and Administration shall promulgate rules to implement subdivision (f)(1) of this section.

*/s/Ballinger*

**APPROVED: 03/31/2015**