

Stricken language would be deleted from and underlined language would be added to present law.
Act 373 of the Regular Session

State of Arkansas
93rd General Assembly
Regular Session, 2021

As Engrossed: H2/25/21

A Bill

HOUSE BILL 1241

By: Representative Lowery

By: Senators M. Pitsch, J. Hendren

For An Act To Be Entitled

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

Subtitle

TO AMEND THE DEFINITION OF "CLAIMANT
AGENCY" AS USED IN THE STATUTES
CONCERNING COLLECTION OF DELINQUENT
TAXES.

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

SECTION 1. Arkansas Code § 26-36-303(1)(A), concerning the list of entities defined as a "claimant agency" entitled to offset delinquent tax collections against a state income tax refund, is amended to add additional subdivisions to read as follows:

(xx) The State Insurance Department; and

(xxi) The Self-Insured Fidelity Bond Program created under § 21-2-701 et seq.

SECTION 2. Arkansas Code § 26-36-303(1)(B), concerning when an entity may be added to this list as a "claimant agency", is amended to read as follows:

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



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thousand dollars (\$200,000);

/s/Lowery

APPROVED: 3/15/21