

Stricken language would be deleted from and underlined language would be added to present law.
Act 411 of the Regular Session

State of Arkansas
95th General Assembly
Regular Session, 2025

As Engrossed: H3/10/25

A Bill

HOUSE BILL 1497

By: Representatives Painter, Ray

By: Senator Crowell

For An Act To Be Entitled

AN ACT TO ADD THE DEPARTMENT OF THE MILITARY TO THE LIST OF CLAIMANT AGENCIES FOR PURPOSES OF THE SETOFF AGAINST STATE TAX REFUNDS; TO AMEND THE DEFINITION OF "DEBT" FOR PURPOSES OF THE SETOFF AGAINST STATE TAX REFUNDS; AND FOR OTHER PURPOSES.

Subtitle

TO ADD THE DEPARTMENT OF THE MILITARY TO THE LIST OF CLAIMANT AGENCIES FOR PURPOSES OF THE SETOFF AGAINST STATE TAX REFUNDS; AND TO AMEND THE DEFINITION OF "DEBT" FOR PURPOSES OF THE SETOFF AGAINST STATE TAX REFUNDS.

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

SECTION 1. Arkansas Code § 26-36-303(1)(A), concerning the definition of "claimant agency" for the purpose of the setoff against state tax refunds, is amended to add an additional subdivision to read as follows:

(xxvi) The Department of the Military.

SECTION 2. Arkansas Code § 26-36-303(2)(D), concerning the definition of "debt" for the purpose of the setoff against state tax refunds, is amended to add an additional subdivision to read as follows:

(v) Fines imposed under § 12-64-301 and §§ 12-64-403

- 12-64-405;



/s/Painter

APPROVED: 3/25/25