

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

SENATE BILL 408

By: Senator Irvin

For An Act To Be Entitled

AN ACT TO AMEND THE DEFINITION OF "CLAIMANT AGENCY" FOR PURPOSES OF OFFSETTING DELINQUENT TAX COLLECTIONS AGAINST A STATE INCOME TAX REFUND; TO ADD ALL STATE AGENCIES, BOARDS, COMMISSIONS AND THEIR SUBDIVISIONS TO THE DEFINITION OF "CLAIMANT AGENCY"; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW GOVERNING OFFSETTING DELINQUENT TAX COLLECTIONS AGAINST A STATE INCOME TAX REFUND; AND TO ADD ALL STATE AGENCIES, BOARDS, COMMISSIONS AND THEIR SUBDIVISIONS TO THE DEFINITION OF "CLAIMANT AGENCY".

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 included in the definition of "claimant agency" for purposes of offsetting delinquent tax collections against a state income tax refund, is amended to read as follows:

(1)(A) "Claimant agency" means:

(i) State-supported colleges, universities, and technical institutes;

(ii) A state office, board, commission, department, council, bureau, or other agency of state government

~~The Department of Human Services;~~



(iii) The Student Loan Guarantee Foundation of Arkansas;

~~(iv) The Auditor of State;~~

~~(v) The Division of Higher Education;~~

~~(vi) The Office of Child Support Enforcement;~~

~~(vii)~~(iv) Arkansas circuit, county, district, or city courts;

~~(viii)~~(v) Housing authorities created under § 14-169-101 et seq.;

~~(ix)~~(vi) The Employee Benefits Division;

~~(x) The Office of Personnel Management;~~

~~(xi)~~(vii) County collectors and county treasurers; and

~~(xii) The Department of Health;~~

~~(xiii)~~(viii) The Internal Revenue Service;

~~(xiv) The Arkansas Real Estate Commission;~~

~~(xv) The Arkansas Public Defender Commission created under § 16-87-202;~~

~~(xvi) The Arkansas Department of Transportation;~~

~~(xvii) The State Securities Department;~~

~~(xviii) The Office of Driver Services; and~~

~~(xix) Arkansas Tobacco Control and the Arkansas Tobacco Control Board.~~

(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 thousand dollars (\$200,000);