

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

State of Arkansas  
95th General Assembly  
Regular Session, 2025

## A Bill

HOUSE BILL 1676

By: Representative Womack

By: Senator Crowell

### For An Act To Be Entitled

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

### Subtitle

TO AMEND THE LAW CONCERNING GARNISHMENT AGAINST THE STATE OR A SUBDIVISION OF THE STATE; AND TO ALLOW FOR INCOME TAX REFUNDS TO BE SUBJECT TO GARNISHMENT BY JUDGMENT CREDITORS.

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

SECTION 1. Arkansas Code § 16-110-413(a), concerning garnishment against the state or a subdivision of the state after judgment, is amended to read as follows:

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

(2) ~~Nothing in subdivision~~ Subdivision (a)(1) of this section ~~shall be construed in any way to~~ does not eliminate or limit the provisions of § 26-36-301 et seq. concerning the set-off of debt owed to a state



program.