

ORDINANCE NO. 2025 02

AN ORDINANCE AUTHORIZING THE COLLECTION OF DISTRICT COURT FINES THROUGH THE ARKANSAS REFUND OFFSET PROGRAM PURSUANT TO AR CODE § 26-36-301, AND FOR OTHER PURPOSES

WHEREAS, the Osceola District Court imposes fines and fees in accordance with Arkansas law as a part of its judicial authority;

WHEREAS, the City of Osceola is committed to ensuring the efficient collection of unpaid fines and fees for the benefit of the city and its citizens;

WHEREAS, the Arkansas Refund Offset Program, as authorized by AR Code § 26-36-301, provides a mechanism for collecting outstanding fines and fees by offsetting them against state income tax refunds;

NOW, THEREFORE, BE IT ORDAINED BY THE CITY COUNCIL OF OSCEOLA, ARKANSAS:

Section 1: Authorization to Use the Arkansas Refund Offset Program

The Osceola District Court is hereby authorized to participate in the Arkansas Refund Offset Program, pursuant to AR Code § 26-36-301, for the purpose of collecting unpaid fines, fees, and court costs assessed by the court.

Section 2: Administration

The Osceola District Court, in cooperation with the Osceola Chief of Police or other appropriate municipal officer, shall:

Ensure that delinquent accounts are properly submitted to the Arkansas Department of Finance and Administration (DFA) for inclusion in the Refund Offset Program.

Notify affected individuals of their delinquent accounts and provide them an opportunity to contest the debt, as required by applicable law.

Maintain accurate records of all collections through the program and ensure compliance with state law and regulations governing the Arkansas Refund Offset Program.

Section 3: Use of Funds Collected

Funds collected through the Arkansas Refund Offset Program shall be deposited into the appropriate accounts designated for court fines and fees and used in accordance with state law and city policy.

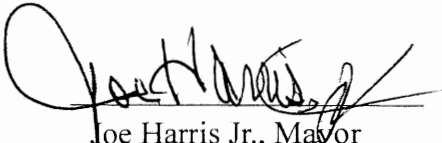
Section 4: Severability

If any section or provision of this ordinance is found to be invalid or unenforceable by a court of competent jurisdiction, such finding shall not affect the validity of the remaining provisions of this ordinance.

Section 5: Effective Date

This ordinance shall take effect immediately upon its passage, approval, and publication, as required by law.

PASSED AND APPROVED THIS 21st DAY OF January, 2025.


Joe Harris Jr., Mayor

ATTEST


Jessica Griffin, City Clerk

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Arkansas Code of 1987 (2023)
Title 26 - TAXATION (§§ 26-1-101 — 26-82-119)
Subtitle 4 - COLLECTION AND ENFORCEMENT (§§ 26-34-101 — 26-39-503)
Chapter 36 - COLLECTION OF DELINQUENT TAXES (§§ 26-36-201 — 26-36-321)
Subchapter 3 - SETOFF AGAINST STATE TAX REFUND (§§ 26-36-301 — 26-36-321)
Section 26-36-301 - Purposes

Universal Citation:

AR Code § 26-36-301 (2023) ○

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(a) The purpose of this subchapter is to establish as policy that all claimant agencies and the Revenue Division of the Department of Finance and Administration shall cooperate in identifying debtors who:

- (1) Qualify for refunds from the division; and
- (2) Owe money to the state, to an Arkansas county, city, or town, or to a housing authority created under § 14-169-101 et seq., through its various claimant agencies.

(b) It is also the intent of this subchapter that procedures be established for setting off against any such refund the sum of any debt owed to the state, to an Arkansas county, city, or town, or to a housing authority created under § 14-169-101 et seq.

Acts 1983, No. 372, § 1; A.S.A. 1947, § 84-4901; Acts 2003, No. 1023, § 1; 2003, No. 1800, § 1.

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