

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

A Bill

SENATE BILL 305

5 By: Senator Stone
6 By: Representative J. Moore
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING THE PAYMENT OF
10 PROFESSIONAL DEVELOPMENT RECOGNITION PAYMENTS TO
11 COUNTY ASSESSORS, FULL-TIME EMPLOYEES OF COUNTY
12 ASSESSORS' OFFICES, AND STATE EMPLOYEES WHO ACTIVELY
13 WORK WITH PROPERTY TAXES; TO DECLARE AN EMERGENCY;
14 AND FOR OTHER PURPOSES.
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Subtitle

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18 TO AMEND THE LAW CONCERNING THE PAYMENT
19 OF PROFESSIONAL DEVELOPMENT RECOGNITION
20 PAYMENTS TO CERTAIN INDIVIDUALS WHO
21 ACTIVELY WORK WITH PROPERTY TAXES; AND TO
22 DECLARE AN EMERGENCY.
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. Arkansas Code § 14-15-205(e), concerning professional
28 development recognition payments for certain county officials and employees
29 and state employees, is amended to read as follows:

30 (e) Professional development recognition payments authorized by this
31 section shall be: ~~subject~~

32 (1) Subject to withholding of all applicable state and federal
33 taxes but shall not be included by retirement systems in determining
34 benefits; and

35 (2) Made by the county or state agency that employs the county
36 assessor, full-time employee of a county assessor's office, or state employee



1 who actively works with ad valorem taxes as soon as practicable after the
2 funds are received from the division.

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4 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
5 General Assembly of the State of Arkansas that professional recognition
6 payments to county assessors, full-time employees of county assessors'
7 offices, and state employees who work with property to facilitate the
8 administration of property tax in the state should be made by the county or
9 state agency by which the recipient is employed to meet withholding
10 requirements. Therefore, an emergency is declared to exist, and this act
11 being immediately necessary for the preservation of the public peace, health,
12 and safety shall become effective on:

13 (1) The date of its approval by the Governor;

14 (2) If the bill is neither approved nor vetoed by the Governor,
15 the expiration of the period of time during which the Governor may veto the
16 bill; or

17 (3) If the bill is vetoed by the Governor and the veto is
18 overridden, the date the last house overrides the veto.

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21 **APPROVED: 3/21/23**
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