

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**

A Bill

SENATE BILL 395

4 **By: Senators Hoofman, Fitch**

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For An Act To Be Entitled

9 "AN ACT TO AMEND ARKANSAS CODE 26-37-302 TO PROVIDE THAT
10 PERSONS REDEEMING TAX DELINQUENT LANDS AT THE COUNTY LEVEL
11 SHALL PAY NOT ONLY THE DELINQUENT TAXES BUT ALSO THE TAXES
12 WHICH WOULD HAVE BEEN ACCRUED THEREON IF SUCH LANDS HAD
13 BEEN CONTINUED ON THE TAX BOOKS; AND FOR OTHER PURPOSES."

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

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17 SECTION 1. Arkansas Code 26-37-302 is hereby amended to read as
18 follows:

19 "26-37-302. Payment required.

20 (a) In order to redeem from the Commissioner of State Lands, and in
21 order to purchase at the Commissioner's sale, the redeemer/purchaser of tax-
22 delinquent land shall pay all delinquent taxes, plus:

23 (1) Ten percent (10%) simple interest for each year of
24 delinquency;

25 (2) A ten percent (10%) penalty for each year of the
26 delinquency; and

27 (3) The costs incurred by the county and the Commissioner of
28 State Lands.

29 (b) In order to redeem tax delinquent land at the county level, the
30 person redeeming the land shall pay all delinquent taxes, plus:

31 (1) Ten percent (10%) simple interest for each year of
32 delinquency;

33 (2) A ten percent (10%) penalty for each year of the delinquency;

34 (3) The costs incurred by the county; and

35 (4) The taxes which would have accrued on the tax delinquent land

1 if such land had been continued on the tax books.

2 (c) The penalties and interest shall accrue beginning on October
3 11 in the year of delinquency."

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5 SECTION 2. All provisions of this act of a general and permanent nature
6 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
7 Revision Commission shall incorporate the same in the Code.

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9 SECTION 3. If any provision of this act or the application thereof to
10 any person or circumstance is held invalid, such invalidity shall not affect
11 other provisions or applications of the act which can be given effect without
12 the invalid provision or application, and to this end the provisions of this
13 act are declared to be severable.

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15 SECTION 4. All laws and parts of laws in conflict with this act are
16 hereby repealed.

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18 SECTION 5. It is hereby found and determined by the General Assembly
19 that persons redeeming tax delinquent lands at the county level should not
20 only be required to pay delinquent taxes but also the taxes which would have
21 accrued on the land had the same remained on the tax books during the period
22 of delinquency; that this act so provides; and that until this act goes into
23 effect the local taxing units will be losing needed tax revenues. Therefore
24 an emergency is hereby declared to exist and this act being necessary for the
25 preservation of the public peace, health and safety shall be in full force and
26 effect from and after its passage and approval.

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29 /s/Hoofman et al

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