

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Representative Wooldridge**

A Bill

HOUSE BILL 1740

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 26-36-203 RELATING TO THE
9 PREPARATION AND PUBLICATION OF THE DELINQUENT PERSONAL
10 PROPERTY LIST, FORM OF THE PUBLICATION, FEES FOR
11 PREPARATION AND PUBLICATION OF THE LIST; AND FOR OTHER
12 PURPOSES."

Subtitle

15 "PUBLICATION OF DELINQUENT PERSONAL PROPERTY TAX LIST."

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

19 SECTION 1. Arkansas Code 26-36-203 is amended to read as follows:

20 "26-36-203. Publication of delinquent personal property tax list.

21 (a) No later than December 1 in each year, the collector of taxes shall
22 prepare a list of delinquent personal property taxes and deliver a copy of the
23 list to a legal newspaper of the county. Within seven (7) days thereafter,
24 the newspaper shall publish the first insertion of the list, which shall be
25 published two (2) times in successive weeks. The newspaper shall publish the
26 list in at least seven (7) point size type. If the newspaper regularly
27 publishes a Total Market Coverage Edition or Supplement Publication that has
28 wider circulation within the county or district, the newspaper may publish the
29 list one (1) of the required two (2) times in said edition or publication. If
30 there is no newspaper in the county or district, the publication shall be in
31 the nearest newspaper having a general circulation in the county or districts
32 for which the list is being published.

33 (b) The publication shall show, besides the name of the taxpayer, his
34 school district and the total amount of taxes delinquent, including penalties.
35 The publication shall be in substance as follows:

1 furnishing the list, shall be charged to the delinquent taxpayer and shall be
2 paid by the collector from any moneys in his hands derived from payment of
3 personal property taxes. The receipt for such payment, verified by the
4 certificate of the county clerk as to its correctness, shall entitle the
5 collector to a credit for the amount so paid.

6 (d) This section shall be cumulative to all existing laws relative to the
7 collection of personal property taxes."

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

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

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

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/s/Tim Wooldridge

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As Engrossed: 2/26/93 3/10/93

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