

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

A Bill

HOUSE BILL 1936

For An Act To Be Entitled

8 "AN ACT TO AMEND VARIOUS SECTIONS OF SUBCHAPTER 1 OF TITLE
9 26, CHAPTER 61, THE FOREST FIRE PROTECTION TAX ACT, TO
10 CHANGE THE DATE TO PAY THE TAX, TO REDUCE THE PENALTY FOR
11 DELINQUENT TAXES, AND TO PROVIDE THE TAXES ARE TO BE
12 REMITTED TO THE COUNTY TREASURER PRIOR TO BEING
13 TRANSMITTED TO THE STATE FORESTRY COMMISSION; TO REPEAL
14 ARKANSAS CODE § 26-61-106, REGARDING THE DATE THE
15 TIMBERLAND TAX IS DUE; AND FOR OTHER PURPOSES."

Subtitle

17
18 "AMENDING THE FORREST FIRE PROTECTION TAX ACT TO CHANGE
19 THE DATE TO PAY THE TAX, TO REDUCE THE PENALTY FOR
20 DELINQUENT TAXES, AND TO MAKE OTHER CHANGES."

21
22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

23
24 SECTION 1. Arkansas Code § 26-61-108 is hereby amended to read as
25 follows:

26 "26-61-108. Time for payment. The special taxes levied under the
27 provisions of this chapter shall be paid by the respective owners of
28 timberlands at the time real property taxes are paid but in no event later
29 than October 10 of the year next following the year in which the taxes were
30 extended on the tax records."

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32 SECTION 2. Arkansas Code § 26-61-109 is hereby amended to read as
33 follows:

34 "26-61-109. Penalty and delinquency.

35 (a) If the tax is not paid within the time provided in this chapter, a

1 penalty of up to twenty-five percent (25%), as determined by ordinance of the
2 county quorum court, of the amount shall be added thereto and shall be
3 collected at the time delinquent real property taxes thereon are paid.

4 (b) Any delinquent taxes under the provisions of this chapter shall be
5 collected in the same procedures as provided by law for the collection and
6 payment of taxes on real estate. These taxes shall be transmitted monthly by
7 the county collector to the county treasurer for deposit with the Arkansas
8 Forestry Commission as provided in this chapter."

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10 SECTION 3. Arkansas Code § 26-61-110 is hereby amended to read as
11 follows:

12 "26-61-110. Disposition of taxes collected.

13 (a) The county treasurer shall, on or before the twentieth day
14 following the end of each calendar quarter, transmit to the Arkansas Forestry
15 Commission all taxes collected under the provisions of this chapter during the
16 preceding calendar quarter.

17 (b) The county collector shall be allowed a fee of two percent (2%) as a
18 fee of his office to defray the cost of collection and the county treasurer
19 shall be allowed a two percent (2%) commission in accordance with Arkansas
20 Code §21-6-302.

21 (c) The Arkansas Forestry Commission shall, upon receipt thereof,
22 deposit the same with the Treasurer of State who shall deposit the monies as
23 special revenues in the State Forestry Fund Account, as provided in
24 §26-61-103."

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26 SECTION 4. All provisions of this act of general and permanent nature
27 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
28 Revision Commission shall incorporate the same in the Code.

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30 SECTION 5. If any provisions of this act or the application thereof to
31 any person or circumstance is held invalid, the invalidity shall not affect
32 other provisions or applications of the act which can be given effect without
33 the invalid provisions or application, and to this end the provisions of this
34 act are declared to be severable.

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As Engrossed: 3/24/93

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