

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

A Bill

SENATE BILL

For An Act To Be Entitled

8 "AN ACT TO PROVIDE FOR THE ASSESSMENT AND PAYMENT OF AD
9 VALOREM TAXES ON MOTOR VEHICLES; TO PROVIDE A PROCEDURE
10 FOR TRANSITION TO ASSESSMENT AND PAYMENT OF AD VALOREM
11 TAXES ON MOTOR VEHICLES IN THE SAME YEAR; AND FOR OTHER
12 PURPOSES."

Subtitle

14 "AN ACT TO PROVIDE FOR THE ASSESSMENT AND PAYMENT OF AD
15 VALOREM TAXES ON MOTOR VEHICLES."
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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20 SECTION 1. Except as otherwise provided in this act, the provisions of
21 this act shall be effective on and after January 1, 1994.

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23 SECTION 2. Each motor vehicle individually owned or acquired on or
24 after January 1 by residents of Arkansas shall be assessed with the county
25 assessor prior to the Department of Finance and Administration issuing a new
26 or renewed license plate for said vehicle. Any taxable motor vehicle so
27 assessed shall be assessed according to its market value as of the first day
28 of January of the year of assessment.

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30 SECTION 3. Motor vehicles owned by individuals who are not residents of
31 the state prior to December 31 of the previous year shall be assessed
32 according to this act prior to registration.

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34 SECTION 4. Ad valorem taxes on motor vehicles owned by individuals
35 shall be paid to the county collector upon assessment of the motor vehicle and

1 prior to registration with the Department of Finance and Administration.

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3 SECTION 5. The Director of the Assessment Coordination Division of the
4 Arkansas Public Service Commission shall develop a procedure to allow
5 assessment and payment of ad valorem taxes on motor vehicles in accordance
6 with this act by mail or by phone.

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8 SECTION 6. Notwithstanding the other provisions of this act, the
9 following procedures shall be used for the implementation of this act:

10 (a) In the 1994 calendar year, personal property taxes on motor
11 vehicles and other tangible personal property based on 1993 assessments shall
12 be due and payable on and after the third Monday in February, 1994 through
13 October 10, 1994.

14 (b) For calendar year 1994, the individual taxpayer shall not be
15 required to pay ad valorem tax on the motor vehicle owned prior to January 1
16 based on the assessment for 1994, provided that personal property tax is due
17 in 1994 on that motor vehicle based on a 1993 assessment. Any vehicle
18 acquired by an individual after January 1, 1994, shall be assessed within ten
19 (10) days and ad valorem tax shall be paid to the county collector
20 immediately.

21 (c) In calendar year 1995, and every year thereafter, all motor
22 vehicles owned by individuals shall be assessed according to this act and ad
23 valorem taxes due on the motor vehicles shall be paid to the collector based
24 upon said assessment of the motor vehicles.

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26 SECTION 7. No motor vehicle license plate shall be issued to or renewed
27 by an individual without satisfactory proof to the Department of Finance and
28 Administration of the following:

29 (a) Personal property assessment for the current year on any
30 taxable personal property owned by an individual; and

31 (b) Payment of current year personal property tax on the motor
32 vehicle to be registered; and

33 (c) Payment of the individual_s previous year_s ad valorem tax on
34 personal property other than the motor vehicle to be registered; and

35 (d) Compliance with all other applicable laws and regulations.

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SECTION 8. The Director of the Assessment Coordination Division of the Arkansas Public Service Commission shall prescribe the forms to be used for the assessment and collection of ad valorem taxes on motor vehicles pursuant to this act and shall promulgate regulations and manuals to coordinate and implement the procedures set out in this act.

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

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

SECTION 11. All laws and parts of laws in conflict with this act are hereby repealed. Nothing in this act is intended to conflict with or repeal the laws in effect for assessment and collection of ad valorem taxes on real and personal property other than motor vehicles owned by individuals or the proof of compliance required for registration or licensing of motor vehicle owned other than by an individual.

SECTION 12. EMERGENCY CLAUSE. It is hereby found and determined by the General Assembly that the provisions for assessment and payment of ad valorem taxes on motor vehicles are inadequate and need to be revised to assure efficient administration of the collection the tax; that the efficient collection of taxes for the benefit of the state is in the best interest of all the citizens of this State; and that this act is necessary to provide such procedures for efficient administration of the tax and should be given effect immediately. Therefore an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.

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