

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003

A Bill

HOUSE BILL 1680

4
5 By: Representative Borhauer

For An Act To Be Entitled

6
7
8 AN ACT TO CHANGE THE DEADLINE TO PAY PROPERTY
9 TAXES FROM OCTOBER 10 TO JULY 1; AND FOR OTHER
10 PURPOSES.
11

Subtitle

12
13 TO CHANGE THE DEADLINE TO PAY PROPERTY
14 TAXES FROM OCTOBER 10 TO JULY 1.
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17

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

19
20 SECTION 1. Arkansas Code § 26-35-501 is amended to read as follows:

21 26-35-501. Time to pay - Installments.

22 (a)(1) All ad valorem taxes levied on real and personal property by
23 the several county courts of the state when assembled for the purpose of
24 levying taxes, except taxes on the property of utilities and carriers and all
25 ad valorem taxes on real property held in escrow, shall be due and payable on
26 and from the third Monday in February to and including ~~October 10~~ July 1 in
27 the year succeeding the year in which the levy is made.

28 (2)(A) Every taxpayer other than a utility or carrier shall have
29 the option to pay the taxes on real property of the taxpayer in installments
30 as follows:

31 (i) The first installment of one-fourth (1/4) of the
32 amount of the taxes shall be payable on and from the third Monday in February
33 to and including the third Monday in April; or

34 (ii) A second installment of one-fourth (1/4) or a
35 first installment of one-half (1/2) if no payment was made before the third
36 Monday in April shall be payable on and from the third Monday in April to and



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1 including the third Monday in ~~July~~ May; and

2 (iii) The third installment of one-half (1/2) shall
3 be payable on and from the third Monday in ~~July~~ May to and including ~~October~~
4 ~~10~~ July 1.

5 (B) A taxpayer who does not submit installment payments in
6 compliance with this schedule shall be deemed to have waived the option to
7 pay in installments.

8 (b) All ad valorem taxes levied on the real and personal property of
9 utilities and carriers shall be due and payable as follows:

10 (1) One-fourth (1/4) shall be due and payable on and from the
11 third Monday in February to and including the third Monday in April;

12 (2) One-fourth (1/4) shall be due and payable on and from the
13 third Monday in April to and including the second Monday in ~~June~~ May; and

14 (3) One-half (1/2) shall be due and payable on and from the
15 third Monday in ~~April~~ May to and including ~~October 10~~ July 1 in the year
16 succeeding the year in which the levy is made.

17 (c)(1) It shall be the duty of the collectors of the respective
18 counties to assess a penalty of ten percent (10%) against all unpaid tax
19 balances remaining after ~~October 10~~ July 1 for every taxpayer other than a
20 utility or carrier or after the prescribed dates listed in subsection (b) of
21 this section for utilities and carriers.

22 (2) No taxpayer paying in installments under subdivision (a)(2)
23 of this section shall be assessed a penalty until such taxes become due and
24 remain unpaid after ~~October 10~~ July 1. However, if the last day for the
25 payment of taxes on any installment is a Saturday or Sunday, the taxes shall
26 become due and payable without penalty the following Monday.

27
28 SECTION 2. Arkansas Code § 26-26-706 is amended to read as follows:
29 26-26-706. Lists of motor vehicle licenses.

30 On or before January 1, 1999, the Director of the Department of Finance
31 and Administration shall institute a system whereby the county assessor and
32 county collector shall notify the director that a vehicle owner has assessed
33 a vehicle and has paid all personal property taxes that were due by the
34 preceding ~~October 10~~ July 1. Upon receipt of such notification the director
35 shall renew the vehicle license. Such notification by the county assessor and
36 collector shall be in the form of an electronic notation placed on or removed

1 from the department's vehicle license record by the county assessor and
 2 collector denoting that the vehicle has been assessed and that the owner owes
 3 no delinquent personal property taxes. Prior to instituting such system the
 4 director shall continue to require vehicle owners to present proof that each
 5 vehicle has been assessed and that all personal property taxes due from the
 6 owner by the preceding ~~October 10~~ July 1 have been paid before issuing or
 7 renewing any vehicle registration.

8
 9 SECTION 3. Arkansas Code § 26-26-1406(b), regarding the penalty for
 10 not assessing or paying personal property taxes, is amended to read as
 11 follows:

12 (b) A penalty of ten percent (10%) of the taxpayer's total tangible
 13 personal property taxes shall be assessed if the taxpayer fails or refuses to
 14 pay tangible personal property taxes on or before ~~October 10~~ July 1 next
 15 following the assessment of the property for taxes.

16
 17 SECTION 4. Arkansas Code § 26-26-1408(b), regarding the time for
 18 assessment and payment of personal property taxes, is amended to read as
 19 follows:

20 (b) On and after the third Monday in February, 1988, personal property
 21 taxes will be payable from the third Monday in February through ~~October 10~~
 22 July 1 each year, with the provision in § 27-13-101 taking precedent.

23
 24 SECTION 5. Arkansas Code § 26-36-206(a), regarding the distraint of
 25 goods to pay delinquent personal property taxes, is amended to read as
 26 follows:

27 (a) At any time after ~~October 10~~ July 1 in each year, after taxes may
 28 be due, the collector shall distraint sufficient goods and chattels belonging
 29 to the person charged with taxes levied upon the personal property, to pay
 30 the taxes due upon the personal property of the person and a penalty of
 31 twenty-five percent (25%) thereon, which shall be collected by the collector
 32 and paid into the county school fund, and the costs that may accrue, and
 33 shall immediately proceed to advertise it in three (3) public places in the
 34 county, stating the time when and the place where the property shall be sold.

35
 36 SECTION 6. Arkansas Code § 26-36-207(a), regarding garnishment

1 proceedings for tax-delinquent personal property, moneys, credits, or
 2 investments in bonds, stocks, or joint-stock companies, is amended to read as
 3 follows:

4 (a) If the tax upon personal property, moneys, credits, investments in
 5 bonds, stocks, joint-stock companies, or otherwise of any person,
 6 association, or corporation shall remain unpaid after ~~October 10~~ July 1 in
 7 any year and the collector is unable to find any personal property of the
 8 person, association, or corporation whereon to levy to make the taxes then
 9 due, then the collector shall present the account for taxes to any person who
 10 may be indebted to the person, association, or corporation, and demand the
 11 payment thereof. The person to whom it shall be presented shall pay over to
 12 the collector the amount of the taxes that he owes and take the collector's
 13 receipt therefor. The receipt shall be deemed and taken in all courts of this
 14 state as payment on his indebtedness to the full amount expressed on the
 15 collector's receipt.

16
 17 SECTION 7. Arkansas Code § 26-37-101(a), regarding the transfer of tax
 18 delinquent lands, is amended to read as follows:

19 (a)(1) All lands upon which the taxes have not been paid for one (1)
 20 year following the date the taxes were due, ~~October 10~~ July 1, shall be
 21 forfeited to the State of Arkansas and transmitted by certification to the
 22 Commissioner of State Lands for collection or sale.

23
 24 SECTION 8. Arkansas Code § 26-39-302(a), regarding the reporting of
 25 delinquent and insolvent taxpayers, is amended to read as follows:

26 (a) The collector shall, within seventy (70) days after ~~October 10~~
 27 July 1 in each year, make out and furnish to the county clerk a report of all
 28 the delinquent and insolvent taxpayers in his county, with the amount due
 29 from each.

30
 31 SECTION 9. This act applies to tax collection years beginning on or
 32 after January 1, 2004.