

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

# A Bill

SENATE BILL 660

4  
5 By: Senator Wooldridge  
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## For An Act To Be Entitled

8  
9 AN ACT TO LIMIT EXPENSE TO THE COUNTY OF NEW  
10 TAXES BEING PLACED ON THE COUNTY TAX BOOKS; AND  
11 FOR OTHER PURPOSES.  
12

## Subtitle

13  
14 TO LIMIT EXPENSE TO THE COUNTY OF NEW  
15 TAXES BEING PLACED ON THE COUNTY TAX  
16 BOOKS.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. (a) This section applies to a tax or fee on the county tax  
22 books that is levied by any entity that:

23 (1) Is not on the county tax books for the prior year;

24 (2) Applies to more than one half of one percent (1/2 of 1%) of  
25 either the personal or real estate assessments in the county; and

26 (3) Requires the county collector to collect the tax or fee.

27 (b)(1) The entity that levies the tax or fee shall deliver to the  
28 preparer of the tax books of the county a complete listing of the real estate  
29 parcels or personal assessments on which the tax or fee is applied.

30 (2) The list shall include the following information:

31 (A) The name of the owner of the property;

32 (B) The county parcel and identifying number;

33 (C) If real property, the legal description; and

34 (D) The amount of taxes or fees due for each real estate  
35 parcel or personal assessment.

36 (3) The list shall be delivered to the preparer of the tax books



1 no later than January 1 of the year the tax or fee is to be collected.

2 (4) If the county uses a computer and other electronic equipment  
3 to collect taxes, the list shall be given to the preparer in an electronic  
4 format compatible with, and useable by, the county's computer or electronic  
5 equipment.

6 (c)(1) All due dates, transfers of funds, and record keeping on the  
7 tax or fee shall be the same as those currently in use for real estate or  
8 personal property taxes.

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10 SECTION 2. (a) If an entity determines that an emergency exists, it  
11 may petition the quorum court of the county to allow the entity to place a  
12 tax or fee on the tax books of the county after January 1 and before July 31  
13 of the year in which collection is to be made.

14 (b) If the quorum court agrees that an emergency exists:

15 (1)(A) The tax or fee will be added to the tax books if the  
16 entity complies with section 1 of this act; and

17 (B) The January 1 deadline under section 1 shall become  
18 August 15 of the year to be collected; and

19 (2)(A) The entity shall pay the expense of adding the tax or fee  
20 to the tax books and any additional expense incurred by the county in  
21 collecting the tax or fee.

22 (B) The additional expense shall be determined by a  
23 committee consisting of the county judge, the preparer of the tax books or  
24 the county clerk, and the county collector, not later than October 1 of the  
25 collection year.

26 (C) The expense shall be withheld from the proceeds for  
27 the tax or fee by the county treasurer and be credited to the county  
28 collector's commission account.

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30 SECTION 3. This act applies to any additional tax or fee levied by any  
31 entity that the county collector is required to collect beginning on and  
32 after January 1, 2004.