

1 State of Arkansas  
2 84th General Assembly  
3 Second Extraordinary Session, 2003  
4

# A Bill

Call Item 6

SENATE BILL 96

5 By: Senator Wooldridge  
6  
7

## For An Act To Be Entitled

9 AN ACT TO CREATE A TASK FORCE TO STUDY THE  
10 REVISION OF PROPERTY TAX LAW; AND FOR OTHER  
11 PURPOSES.  
12

## Subtitle

14 TO CREATE A TASK FORCE TO STUDY THE  
15 REVISION OF PROPERTY TAX LAW.  
16  
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
19

20 SECTION 1. (a) There is created the "Taskforce to Study the Revision  
21 of Property Tax Law".

22 (b) The taskforce shall be composed of the following members:

23 (1) Two (2) members appointed by the Speaker of the House of  
24 Representatives as follows:

25 (A) One (1) member shall be a citizen of the State of  
26 Arkansas; and

27 (B) One (1) member selected from a list of no fewer than  
28 five (5) names submitted by the Arkansas Education Association;

29 (2) Two (2) members appointed by the President Pro Tempore of  
30 the Senate as follows:

31 (A) One (1) member shall be a citizen of the State of  
32 Arkansas; and

33 (B) One (1) member selected from a list of no fewer than  
34 five (5) names submitted by the Arkansas Association of Educational  
35 Administrators;

36 (3) One (1) member appointed by the Governor;



1           (4) The Director of the Assessment Coordination Department, or  
2 his or her designee;

3           (5) The Administrator of the Office of Motor Vehicle of the  
4 Revenue Division of the Department of Finance and Administration or his or  
5 her designee;

6           (6) Two (2) members appointed by the Arkansas Association of  
7 Counties;

8           (7) One (1) member appointed by the Arkansas Municipal League;  
9 and

10           (8) The Commissioner of State Lands or his or her designee.

11           (c) The terms of the members of the taskforce shall expire on December  
12 31, 2004.

13           (d) Vacancies on the taskforce shall be filled in the same manner as  
14 provided for in the initial appointment.

15           (e) The chairperson shall be selected by the members of the taskforce.

16           (f)(1) The taskforce shall meet no less than monthly at dates to be  
17 determined by the chairperson.

18           (2) The chairperson shall call the first meeting, which shall be  
19 held no later than thirty (30) days after the effective date of this act.

20           (g) The members of the taskforce shall serve without compensation and  
21 shall not receive per diem, mileage, or stipends.

22           (h) The taskforce shall receive staff support from the Bureau of  
23 Legislative Research.

24  
25           SECTION 2. (a) The purpose of the Taskforce to Study the Revision of  
26 Property Tax Law is to study the feasibility of the same-year assessment and  
27 collection of property tax.

28           (b) The taskforce shall:

29           (1) Examine the statutory changes necessary to implement same-  
30 year assessment and collection of property tax;

31           (2) Propose legislation for the 2005 Regular Session of the  
32 General Assembly consistent with its examination of current state law;

33           (3) Examine whether constitutional changes are required to  
34 implement same-year assessment and collection of property tax;

35           (4) If constitutional changes are required, to propose a joint  
36 resolution for a constitutional amendment for the 2005 Regular Session of the

1 General Assembly consistent with its examination of the constitutional law;

2 (5) To assess the benefits and costs of implementing same-year  
3 assessment and collection of property tax; and

4 (6) To make other recommendations for improving the efficiency  
5 of the assessment and collection of property tax.

6 (c)(1) The findings and recommendations of the taskforce shall be  
7 submitted to the legislative leaders, state department directors, and other  
8 appropriate parties for collaborative reform.

9 (2) The taskforce shall report to the Joint Performance Review  
10 Committee after each meeting of the task force.

11 (3) The taskforce shall make its final report to the Joint  
12 Performance Review Committee no later than December 1, 2004.

13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36