1	State of Arkansas	As Engrossed: H1/25/11	H1/2//11
2	88th General Assembly	A Bill	
3	Regular Session, 2011		HOUSE BILL 1091
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5	By: Representative Lampkin	1	
6			
7		For An Act To Be	Entitled
8	AN ACT TO	AMEND THE PROVISIONS R	EGARDING THE
9	ASSESSMEN	NT AND COLLECTION OF FEE	S AND SERVICE CHARGES
10	BY COUNTY	SOLID WASTE MANAGEMENT	SYSTEMS; TO MAKE
11	TECHNICAL	CORRECTIONS; TO DECLAR	E AN EMERGENCY; AND
12	FOR OTHER	R PURPOSES.	
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14			
15		Subtitle	
16	TO A	AMEND THE PROVISIONS REG	ARDING THE
17	ASSI	ESSMENT AND COLLECTION O	F FEES AND
18	SER	VICE CHARGES BY COUNTY S	OLID WASTE
19	MANA	AGEMENT SYSTEMS; TO MAKE	TECHNICAL
20	CORI	RECTIONS; AND TO DECLARE	AN EMERGENCY.
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22			
23	BE IT ENACTED BY THE	GENERAL ASSEMBLY OF THE	STATE OF ARKANSAS:
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25	SECTION 1. Ark	cansas Code § 8-6-212(b)	(1)-(3), concerning the fees and
26	charges that a county	or solid waste management	system may levy and collect, is
27	amended to read as fo	ollows:	
28	(b)(1)(A) A co	ounty government <del>shall h</del>	<del>ave the authority to</del> <u>may</u> levy and
29	collect <del>such</del> <u>the</u> fees	s and charges and requir	e <del>such</del> <u>the</u> licenses <del>as may be</del>
30	that are appropriate	to discharge the county	's responsibility for a solid
31	waste management syst	em or any portion there	of. The fees, charges, and
32	licenses Each fee, ch	narge, and license shall	be based on a fee schedule
33	contained in <del>a duly a</del>	<del>idopted</del> <u>an</u> ordinance.	
34	(B)	(i) A county may provi	de by ordinance that
35	responsibility for pa	ayment of the fees and c	harges rests on the occupant of
36	the property.		

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- 1 (ii) The ordinance shall provide that the owner of
  2 the property is considered the occupant unless, prior to before the first day
  3 of the month of service, the owner registers with the county the name and
  4 address of the tenant occupying the property and either the date that the
  5 lease is to expire or that the lease is month to month.
  - (2)(A)(i) A county government may collect its fees and service charges through either by using its own system of periodic billing or by entering the fees and service charges on the county tax records of the county and then collecting the fees and service charges annually with the personal property taxes on an annual basis.
  - (ii) (a) If a tenant has been registered as an occupant pursuant to under subdivision (b)(1)(B)(ii) of this section, then the tenant is responsible for the payment of paying the fees and charges, and the county may collect on an annual basis the fees and charges annually from the tenant's personal property taxes.
- 16 (b) The county may also assess an additional
  17 annual fee of ten percent (10%) for invoicing and collecting the fees and
  18 charges from the tenant rather than the owner.
  - (iii) If a tenant has not been registered as an occupant <u>pursuant to under</u> subdivision (b)(1)(B)(ii) of this section, then the owner is responsible for <u>the payment of paying</u> the fees and charges, and the county may collect <u>on an annual basis</u> the fees and charges <u>annually</u> from the owner's personal property taxes or real property taxes.
  - (B) Further, any fees and service charges—a fee or service charge billed periodically by the county which are that is more than ninety (90) days delinquent on November 1 of each year or is delinquent as of the date set by the quorum court by ordinance may be entered on the tax records of the county as a delinquent periodic fee or service charge and may be collected by the county with personal property taxes or with real property taxes from the owner of the property in accordance with a county ordinance, except as provided in subdivision (b)(1)(B)(ii) of this section.
  - (C)(i) No county collector of taxes shall A county

    collector shall not accept payment of any property taxes when annual fees and
    service charges or delinquent periodic fees and service charges appear if an

    annual fee or service charge or a delinquent periodic fee or service charge

    appears on the county tax records of a taxpayer unless the fees and service

- l charges due are fee or service charge due is also receipted.
- 2 (ii) These funds shall be receipted and deposited
- 3 into an official account of the county collector, who shall settle the
- 4 account at least quarterly.
- 5 (iii) The amount of  $\frac{1}{2}$  fees and service charges
- 6 collected shall then be paid to the county treasurer by the county collector,
- 7 less four percent (4%) to be retained by the county collector. In addition,
- 8 when the county collector maintains a separate tax book for these the fees
- 9 and charges, the **county** collector may charge an additional two dollars and
- 10 fifty cents (\$2.50) for collection.
- 11 (3)(A) In counties where in which the fees are entered on the
- 12 tax records for yearly collection or if the periodic fees and service charges
- 13 are more than ninety (90) days delinquent as of November 1 or are delinquent
- 14 as of the date set by the quorum court by ordinance, the fees and service
- 15 charges shall be entered on the tax records of the county by the county clerk
- 16 and shall be collected by the county collector with the personal property
- 17 taxes or with real property taxes from the owner of the property in
- 18 accordance with a county ordinance, except as provided in subdivision
- 19 (b)(1)(B)(ii) of this section.
- 20 (B) The fees and service charges to be collected shall be
- 21 certified to the county clerk by December 1 each year by an appropriate
- 22 municipal official or the mayor.
- 23
- 24 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
- 25 General Assembly of the State of Arkansas that counties face a significant
- 26 <u>risk of nonpayment when a tenant is registered as an occupant for purposes of</u>
- 27 payment of solid waste management fees and charges; that an increasing number
- 28 of tenants are not paying county solid waste management fees and charges; and
- 29 that this act is necessary because counties are losing an increasing amount
- 30 of revenue as the result of nonpayment of fees and charges by transient
- 31 tenants. Therefore, an emergency is declared to exist and this act being
- 32 <u>immediately necessary for the preservation of the public peace, health, and</u>
- 33 safety shall become effective on:
- 34 (1) The date of its approval by the Governor;
- 35 (2) If the bill is neither approved nor vetoed by the Governor,
- 36 the expiration of the period of time during which the Governor may veto the

1	bill; or									
2		(3) I	f the b	oill is	vetoed	by the	Governor	and th	ne veto	is
3	overridden,	the da	te the	last h	ouse ov	errides	the veto	<u>•</u>		
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