

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4

# A Bill

HOUSE BILL 1910

5 By: Representative M. Gray  
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## For An Act To Be Entitled

8 AN ACT TO PROVIDE FOR CERTIFICATES OF INDEBTEDNESS  
9 UNDER THE ARKANSAS TAX PROCEDURE ACT TO BE PUBLISHED  
10 ON THE OFFICIAL WEBSITE MAINTAINED BY THE DIRECTOR OF  
11 THE DEPARTMENT OF FINANCE AND ADMINISTRATION; AND FOR  
12 OTHER PURPOSES.  
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## Subtitle

15 TO PROVIDE FOR CERTIFICATES OF  
16 INDEBTEDNESS UNDER THE ARKANSAS TAX  
17 PROCEDURE ACT TO BE PUBLISHED ON THE  
18 OFFICIAL WEBSITE MAINTAINED BY THE  
19 DIRECTOR OF THE DEPARTMENT OF FINANCE AND  
20 ADMINISTRATION.  
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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26 SECTION 1. Arkansas Code § 26-18-701(a)(1)(A), concerning the issuance  
27 of certificates of indebtedness and execution under the Arkansas Tax  
28 Procedure Act, is amended to read as follows:

29 (a)(1)(A)(i) If a taxpayer does not timely and properly pursue his or  
30 her remedies seeking relief from a decision of the Director of the Department  
31 of Finance and Administration and a final assessment is made against the  
32 taxpayer, or if the taxpayer fails to pay the deficiency assessed upon notice  
33 and demand, then the director shall, as soon as practicable thereafter, issue  
34 to the circuit clerk of any county of the state a certificate of indebtedness  
35 certifying that the person named in the certificate of indebtedness is  
36 indebted to the state for the amount of the tax established by the director



1 as due.

2 (ii)(a) The director may publish an electronic copy  
3 of a certificate of indebtedness issued under subdivision (a)(1)(A)(i) of  
4 this section on the official website maintained by the director.

5 (b) The director shall remove an electronic  
6 copy of a certificate of indebtedness published under subdivision  
7 (a)(1)(A)(ii)(a) of this section upon:

8 (1) Satisfaction of the underlying  
9 indebtedness that is the subject of the certificate of indebtedness; and

10 (2) The issuance of a release of the  
11 certificate of indebtedness on the records of the circuit clerk.

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14 **APPROVED: 4/10/19**  
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