

"AN ACT TO AUTHORIZE COUNTY COLLECTORS TO CHARGE A POSTAGE FEE FOR MAILING TAX STATEMENTS; AND FOR OTHER PURPOSES."

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

SECTION 1. (a) Every county tax collector who mails tax statements may charge the taxpayers a postage fee not to exceed the cost of first class postage to defray the expense of processing and mailing tax statements.

(b) The postage fee shall be noted on each tax statement, and shall be paid at the same time or before the tax is paid.

(c) The taxpayer's receipt shall include the amount of postage fee paid.

(d) Postage fees received shall be accounted for on the collector's final settlement, provided that the collector may use the fees to purchase postage and any amount of fees collected in any month which are not used for the purchase of postage that month shall be deposited into the county general fund.

SECTION 2. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 3. Emergency. It is hereby found and determined by the General Assembly that many county tax collectors mail tax statements as a courtesy to taxpayers; that they should be allowed to recover the expense of processing and mailing the statements; that this Act allows for the recovery of those expenses and should be given effect immediately so that it may be implemented as soon as possible. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.

APPROVED: March 19, 1987

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