

Act 372 of the 1989 Regular Session.

Act 372

SB316

By: Senator Gordon

"AN ACT TO AMEND ARKANSAS CODE 26-35-705 TO REQUIRE SHERIFFS AND COLLECTORS TO MAIL TAX STATEMENTS NO LATER THAN JULY 1 OF EACH YEAR; AND FOR OTHER PURPOSES."

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

SECTION 1. Arkansas Code 26-35-705 is hereby amended to read as follows:

"26-35-705. Mailing tax statements. No later than July 1 of each year, the sheriff or collector shall be required to mail statements of taxes due by any taxpayer."

SECTION 2. Arkansas Code 26-35-701 is hereby repealed.

SECTION 3. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 4. Emergency. It is hereby found and determined by the General Assembly that sheriffs and collectors should mail tax statements no later than July 1 of each year; and that unless this emergency clause is adopted this Act may not go into effect until after July 1 of this year; and that no only should this Act go into effect before July 1 of this year, but it should go into effect as soon as possible in order to give notice to the sheriffs and collectors at the earliest date of the requirements of this law. 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 7, 1989

---