

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Representative Davis**

A Bill

ACT 1039 OF 1993
HOUSE BILL 1936

For An Act To Be Entitled

8 "AN ACT TO AMEND VARIOUS SECTIONS OF SUBCHAPTER 1 OF TITLE
9 26, CHAPTER 61, THE FOREST FIRE PROTECTION TAX ACT, TO
10 CHANGE THE DATE TO PAY THE TAX, TO REDUCE THE PENALTY FOR
11 DELINQUENT TAXES, AND TO PROVIDE THE TAXES ARE TO BE
12 REMITTED TO THE COUNTY TREASURER PRIOR TO BEING
13 TRANSMITTED TO THE STATE FORESTRY COMMISSION; TO REPEAL
14 ARKANSAS CODE § 26-61-106, REGARDING THE DATE THE
15 TIMBERLAND TAX IS DUE; AND FOR OTHER PURPOSES."

Subtitle

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18 "AMENDING THE FORREST FIRE PROTECTION TAX ACT TO CHANGE
19 THE DATE TO PAY THE TAX, TO REDUCE THE PENALTY FOR
20 DELINQUENT TAXES, AND TO MAKE OTHER CHANGES."

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

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24 SECTION 1. Arkansas Code § 26-61-108 is hereby amended to read as
25 follows:

26 "26-61-108. Time for payment. The special taxes levied under the
27 provisions of this chapter shall be paid by the respective owners of
28 timberlands at the time real property taxes are paid but in no event later
29 than October 10 of the year next following the year in which the taxes were
30 extended on the tax records."

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32 SECTION 2. Arkansas Code § 26-61-109 is hereby amended to read as
33 follows:

34 "26-61-109. Penalty and delinquency.

35 (a) If the tax is not paid within the time provided in this chapter, a
36 penalty of up to twenty-five percent (25%), as determined by ordinance of the

1 county quorum court, of the amount shall be added thereto and shall be
2 collected at the time delinquent real property taxes thereon are paid.

3 (b) Any delinquent taxes under the provisions of this chapter shall be
4 collected in the same procedures as provided by law for the collection and
5 payment of taxes on real estate. These taxes shall be transmitted monthly by
6 the county collector to the county treasurer for deposit with the Arkansas
7 Forestry Commission as provided in this chapter."

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9 SECTION 3. Arkansas Code § 26-61-110 is hereby amended to read as
10 follows:

11 "26-61-110. Disposition of taxes collected.

12 (a) The county treasurer shall, on or before the twentieth day
13 following the end of each calendar quarter, transmit to the Arkansas Forestry
14 Commission all taxes collected under the provisions of this chapter during the
15 preceding calendar quarter.

16 (b) The county collector shall be allowed a fee of two percent (2%) as a
17 fee of his office to defray the cost of collection and the county treasurer
18 shall be allowed a two percent (2%) commission in accordance with Arkansas
19 Code §21-6-302.

20 (c) The Arkansas Forestry Commission shall, upon receipt thereof,
21 deposit the same with the Treasurer of State who shall deposit the monies as
22 special revenues in the State Forestry Fund Account, as provided in
23 §26-61-103."

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25 SECTION 4. All provisions of this act of general and permanent nature
26 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
27 Revision Commission shall incorporate the same in the Code.

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29 SECTION 5. If any provisions of this act or the application thereof to
30 any person or circumstance is held invalid, the invalidity shall not affect
31 other provisions or applications of the act which can be given effect without
32 the invalid provisions or application, and to this end the provisions of this
33 act are declared to be severable.

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35 SECTION 6. (a) Arkansas Code § 26-61-106 is hereby repealed.

1 (b) All laws and parts of laws in conflict with this act are hereby
2 repealed.

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/s/Rep. Davis

APPROVED: 4/12/93

As Engrossed: 3/24/93

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