

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

A Bill

ACT 1236 OF 1993
SENATE BILL 705

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 26-18-701 TO PROVIDE THAT
9 THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND
10 ADMINISTRATION SHALL, IN CERTAIN CASES, HAVE DISCRETION AS
11 TO WHEN TO ISSUE A CERTIFICATE OF INDEBTEDNESS AGAINST A
12 DELINQUENT TAXPAYER FOR PAYMENT OF THE DELINQUENT TAXES;
13 AND FOR OTHER PURPOSES."

Subtitle

16 "PROVIDING THE DIRECTOR OF DF&A SHALL, IN CERTAIN CASES,
17 HAVE DISCRETION AS TO WHEN TO ISSUE A CERTIFICATE OF
18 INDEBTEDNESS FOR PAYMENT OF DELINQUENT TAXES."

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

22 SECTION 1. Arkansas Code 26-18-701(a)(1) is amended to read as follows:

23 *(a)(1) If a taxpayer does not timely and properly pursue his remedies*
24 *seeking relief from a decision of the Director of the Department of Finance*
25 *and Administration and a final assessment is made against the taxpayer or if*
26 *the taxpayer fails to pay the deficiency assessed upon notice and demand, then*
27 *the director shall, as soon as practicable thereafter, issue to the circuit*
28 *clerk of any county of the state a certificate of indebtedness certifying that*
29 *the person named therein is indebted to the state for the amount of the tax*
30 *established by the director as due. If a taxpayer has a delinquent tax*
31 *liability to the State of Arkansas of less than one thousand dollars (\$1,000),*
32 *the Director may enter into an agreement with the taxpayer to allow the*
33 *taxpayer to pay the delinquency in installments. The Director may choose not*
34 *to issue a certificate of indebtedness during the period of the installment*
35 *agreement if he determines that it is in the best interest of the state.*

1 SECTION 2. All provisions of this act of a general and permanent nature
2 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
3 Revision Commission shall incorporate the same in the Code.

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5 SECTION 3. If any provision of this act or the application thereof to
6 any person or circumstance is held invalid, such invalidity shall not affect
7 other provisions or applications of the act which can be given effect without
8 the invalid provision or application, and to this end the provisions of this
9 act are declared to be severable.

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11 SECTION 4. All laws and parts of laws in conflict with this act are
12 hereby repealed.

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15 */s/ Senator Luelf*

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17 APPROVED: 4/20/93

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