

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

A Bill

ACT 984 OF 1993
HOUSE BILL 1738

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 26-36-201 ESTABLISHING THE
9 DUE DATE FOR PROPERTY TAXES; AND FOR OTHER PURPOSES."

Subtitle

12 "TO AMEND ARKANSAS CODE 26-36-201 ESTABLISHING THE DUE
13 DATE FOR PROPERTY TAXES."

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

17 SECTION 1. Arkansas Code 26-36-201 is amended to read as follows:

18 "§26-36-201. Dates taxes due and payable.

19 (a) All taxes levied on real estate and personal property for the
20 county courts of this state, when assembled for the purpose of levying taxes,
21 shall be deemed to be due and payable at the collector's office any time from
22 the first business day of March, to and including October 10. All taxes unpaid
23 after October 10 shall be considered as delinquent.

24 (b) It is the duty of the collector to extend a penalty of ten percent
25 (10%) against all delinquent taxpayers that have not paid their taxes within
26 the time limit specified, and the collector shall collect this penalty.

27 (c) In case October 10 falls on a Saturday, Sunday, or a holiday
28 observed by the United States Postal Service, the taxes shall become due and
29 payable the following business day that is not a holiday observed by the
30 United States Postal Service."

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

36 SECTION 3. If any provision of this act or the application thereof to

1 any person or circumstance is held invalid, such invalidity shall not affect
2 other provisions or applications of the act which can be given effect without
3 the invalid provision or application, and to this end the provisions of this
4 act are declared to be severable.

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7 hereby repealed.

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APPROVED: 4/9/93

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