As Engrossed: 2/26/93 3/10/93

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2	79th General Assembly ABII ACT 986 OF 1993	3
3	Regular Session, 1993 HOUSE BILL 1740	0
4	By: Representative Wooldridge	
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7	For An Act To Be Entitled	
8	"AN ACT TO AMEND ARKANSAS CODE 26-36-203 RELATING TO THE	
9	PREPARATION AND PUBLICATION OF THE DELINQUENT PERSONAL	
10	PROPERTY LIST, FORM OF THE PUBLICATION, FEES FOR	
11	PREPARATION AND PUBLICATION OF THE LIST; AND FOR OTHER	
12	PURPOSES."	
13		
14	Subtitle	
15	"PUBLICATION OF DELINQUENT PERSONAL PROPERTY TAX LIST."	
16		
17	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:	
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19	SECTION 1. Arkansas Code 26-36-203 is amended to read as follows:	
20	"26-36-203. Publication of delinquent personal property tax list.	
21	(a) No later than December 1 in each year, the collector of taxes shal	1
22	prepare a list of delinquent personal property taxes and deliver a copy of th	е
23	list to a legal newspaper of the county. Within seven (7) days thereafter,	
24	the newspaper shall publish the first insertion of the list, which shall be	
25	published two (2) times in successive weeks. The newspaper shall publish the	
26	list in at least seven (7) point size type. If the newspaper regularly	
27	publishes a _Total Market Coverage Edition or Supplement Publication_ that ha	S
28	wider circulation within the county or district, the newspaper may publish th	е
	list one (1) of the required two (2) times in said edition or publication. I	f
	there is no newspaper in the county or district, the publication shall be in	
	the nearest newspaper having a general circulation in the county or districts	
32	for which the list is being published.	
33	(b) The publication shall show, besides the name of the taxpayer, his	
34		•
35	The publication shall be in substance as follows:	
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1	_DELINQUENT PERSONAL TAX LIST
2	
3	The personal Tax Books of County reflect the
4	following list of personal property to be delinquent for nonpayment of taxes
5	for the year
6	
7	Name School District No. Amount Due
8	
9	
10	
11	
12	(ACRON, R. JC-11\$21.35)
13	(B & B MFG. CO
14	
15	
16	STATE OF ARKANSAS
17	COUNTY OF
18	
19	I,, Collector of Revenue within and for
20	County in the State of Arkansas, do hereby certify that
21	the personal tax books of County reflect the foregoing
22	list of personal property to be delinquent for nonpayment of taxes for the
23	year Witness my hand this
24	day of, 19
25	
26	COLLECTOR FOR
27	County, Arkansas
28	
29	
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31	
32	(c) The newspaper publishing this list shall receive as publication cost
33	the sum of seventy-five cents (75¢) per name, per insertion, which sum,
34	together with fifty cents (50¢) per name for the collector preparing and
35	furnishing the list, shall be charged to the delinquent taxpayer and shall be

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1 paid by the collector from any moneys in his hands derived from payment of
 2 personal property taxes. The receipt for such payment, verified by the
 3 certificate of the county clerk as to its correctness, shall entitle the
 4 collector to a credit for the amount so paid.
       (d) This section shall be cumulative to all existing laws relative to the
 6 collection of personal property taxes."
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         SECTION 2.
                      All provisions of this act of a general and permanent
 9 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
10 Code Revision Commission shall incorporate the same in the Code.
11
12
         SECTION 3. If any provision of this act or the application thereof to
13 any person or circumstance is held invalid, such invalidity shall not affect
14 other provisions or applications of the act which can be given effect without
15 the invalid provision or application, and to this end the provisions of this
16 act are declared to be severable.
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         SECTION 4. All laws and parts of laws in conflict with this act are
19 hereby repealed.
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                                  /s/Tim Wooldridge
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                                  APPROVED: 4/9/93
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