

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas  
2 82nd General Assembly  
3 Regular Session, 1999  
4

# A Bill

Act 228 of 1999  
HOUSE BILL 1302

5 By: Representative Cook  
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## For An Act To Be Entitled

9 "AN ACT TO AMEND ARKANSAS CODE 26-24-102 TO REPEAL THE  
10 AUTHORITY OF THE ARKANSAS PUBLIC SERVICE COMMISSION TO  
11 COLLECT PROPERTY TAXES; AND FOR OTHER PURPOSES."

## Subtitle

13 "TO REPEAL THE AUTHORITY OF THE ARKANSAS  
14 PUBLIC SERVICE COMMISSION TO COLLECT  
15 PROPERTY TAXES."  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code 26-24-102 is amended to read as follows:

22 "26-24-102. Power and authority generally.

23 The Arkansas Public Service Commission shall have the full power and authority  
24 in the administration of the tax laws of this state to have and exercise  
25 general and complete supervision and control over:

26 (1) The valuation, assessment, and equalization of all property,  
27 privileges, and franchises; and

28 ~~(2) The collection of taxes; and~~

29 ~~(3)~~ (2) The several county assessors, county boards of review and  
30 equalization, ~~tax collectors,~~ and other officers charged with the assessment  
31 or equalization of property ~~or the collection of~~ taxes throughout the state,  
32 to the end that all assessments on property, privileges, and franchises in  
33 this state shall be made in relative proportion to the just and true value  
34 thereof, in substantial compliance with the law."  
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36 SECTION 2. All provisions of this act of a general and permanent nature

1 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
2 Revision Commission shall incorporate the same in the Code.

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

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

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14 APPROVED: 2/24/1999  
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