

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 994 of 1999  
SENATE BILL 157

5 By: Senator Webb  
6  
7

## For An Act To Be Entitled

9 "AN ACT TO ALLOW A CLOSING AGENT OR ABSTRACT COMPANY  
10 TO PAY REAL PROPERTY TAXES AT THE TIME THE OWNERSHIP  
11 OF THE PROPERTY IS BEING TRANSFERRED; AND FOR OTHER  
12 PURPOSES. "  
13

## Subtitle

14 "TO ALLOW A CLOSING AGENT OR ABSTRACT  
15 COMPANY TO PAY REAL PROPERTY TAXES AT  
16 THE TIME THE OWNERSHIP OF THE PROPERTY  
17 IS BEING TRANSFERRED. "  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code 26-35-601 is amended to read as follows:

24 "§ 26-35-601. Personal property taxes to be collected with real estate  
25 taxes.

26 (a) All collectors in this state shall be charged with the  
27 responsibility of collecting personal property taxes shown to be due by the  
28 taxpayer as reflected by the records in the collector's office at the time the  
29 taxpayer pays the general taxes due on real estate.

30 (b) Any collector willfully accepting payment of general real estate  
31 taxes without requiring the payment of personal taxes due as reflected by the  
32 records in his office shall be deemed guilty of a misdemeanor and, upon  
33 conviction, fined in a sum not less than twenty-five dollars (\$25) nor more  
34 than one hundred dollars (\$100).

35 (c)(1) It is the intention of this section to require the collection of  
36 personal taxes as reflected by the records in the office of the collector and

1 to prevent a taxpayer from paying and the collector from receiving payment of  
2 general real estate taxes without payment of personal taxes if any personal  
3 taxes are shown to be due.

4 (2) The provisions of this section shall not prevent any person,  
5 firm, partnership, or corporation from paying general real estate taxes on  
6 property securing the payment of indebtedness due the person, firm,  
7 partnership, or corporation seeking to pay the taxes.

8 (3) Notwithstanding the other provisions of this section, a  
9 collector shall accept payment of general real estate taxes on a parcel of  
10 property at the time the ownership of the property is being transferred if the  
11 taxpayer transferring title to the property has paid all delinquent personal  
12 property taxes."

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

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18 SECTION 3. If any provision of this act or the application thereof to  
19 any person or circumstance is held invalid, such invalidity shall not affect  
20 other provisions or applications of the act which can be given effect without  
21 the invalid provision or application, and to this end the provisions of this  
22 act are declared to be severable.

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

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28 APPROVED: 3/31/1999  
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