

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003
4

A Bill

Act 1085 of 2003
SENATE BILL 345

5 By: Senators Wooldridge, Miller, Glover
6
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For An Act To Be Entitled

9 AN ACT TO PERMIT THE RECOVERY OF LIEN RELEASE
10 FEES; AND FOR OTHER PURPOSES.
11

Subtitle

12 AN ACT TO PERMIT THE RECOVERY OF LIEN
13 RELEASE FEES.
14
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16

17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 SECTION 1. Arkansas Code § 26-18-701(a)(3)(B), concerning the filing
20 of certificates of indebtedness, is amended to read as follows:

21 (B) This lien is in addition to any other lien existing in
22 favor of the state to secure payment of taxes, applicable interest,
23 penalties, and costs, including any costs the circuit clerk is entitled to
24 receive as provided by law for either the filing or the release of this lien.

25 The lien is superior to other liens of any type or character attaching to the
26 property after the date of entry of the certificate of indebtedness on the
27 judgment docket. This lien is superior to all claims of unsecured creditors.
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29 SECTION 2. Arkansas Code § 26-18-701(c)(3), concerning the collection
30 of delinquent taxes, is amended to read as follows:

31 (3) The taxes, ~~fees,~~ interest, ~~and penalties,~~ and fees,
32 including any costs the circuit clerk is entitled to receive as provided by
33 law in these matters, imposed or levied by any state tax law, when due, may
34 be collected in the same way as a personal debt of the taxpayer.
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36 SECTION 3. Arkansas Code § 26-18-706, concerning the release of



1 property from lien, is amended to read as follows:

2 (a) Upon written application by any person, the director may release
3 ~~any~~ affected property from the lien imposed by any assessment, order,
4 judgment, or certificate of indebtedness obtained by or from any levy made by
5 him or her if:

6 (1) Either full payment is made to the director of the sum he or
7 she considers adequate consideration for the release, including any costs the
8 circuit clerk is entitled to receive as provided by law in these matters; or

9 (2) Adequate security deposit is made with the director to
10 secure the payment of the debt evidenced by the lien, including any costs the
11 circuit clerk is entitled to receive as provided by law in these matters.

12 (b) When the director determines that his or her assessment,
13 certificate of indebtedness, or judgment is clouding the title of property
14 because of an error in the description of properties or similarity in names,
15 the director may issue a release without the payment of any consideration or
16 any costs the circuit clerk is entitled to receive as provided by law in
17 these matters.

18 (c) The director's release shall be given under his or her seal and
19 filed in the office of the circuit clerk in the county in which the lien is
20 filed, or it shall be recorded in any office in which conveyances of real
21 estate may be recorded.

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24 APPROVED: 4/4/2003
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