

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013
4

As Engrossed: H4/1/13
A Bill

HOUSE BILL 1934

5 By: Representative Wardlaw
6

7 **For An Act To Be Entitled**

8 AN ACT TO ENHANCE THE COLLECTION OF SOLID WASTE FEES
9 RESULTING FROM THE STATE MANDATE FOR THE COLLECTION
10 AND DISPOSAL OF SOLID WASTE; AND OTHER PURPOSES.
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13 **Subtitle**

14 TO ENHANCE THE COLLECTION OF SOLID WASTE
15 FEES RESULTING FROM THE STATE MANDATE FOR
16 THE COLLECTION AND DISPOSAL OF SOLID
17 WASTE.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 *SECTION 1. Arkansas Code § 26-37-205(a), concerning the distribution*
23 *of funds following a sale of tax-delinquent lands, is amended to read as*
24 *follows:*

25 *(a) All moneys collected by the Commissioner of State Lands from the*
26 *sale or redemption of tax-delinquent lands shall be distributed as follows:*

27 *(1)(A) First, to the Commissioner of State Lands, the penalties,*
28 *the collection fees, the sale costs, and the other costs as prescribed by*
29 *law.*

30 *(B) The sale costs, include without limitation fees for*
31 *title work;*

32 *(2) Second, to each county an amount equal to the taxes due plus*
33 *interest and costs to the county as certified by the county collector, which*
34 *amount shall be held in an escrow fund administered by and remitted to the*
35 *county within one (1) calendar year of the receipt of the moneys by the*
36 *Commissioner of State Lands;*



1 (3)(A) *Third, to each county an amount equal to the delinquent*
2 *personal property taxes, plus penalty, of the owner or owners of the tax-*
3 *delinquent land as certified by the county collector, which amount shall be*
4 *held in an escrow fund administered by and remitted to the county after one*
5 *(1) calendar year of the receipt of the moneys by the Commissioner of State*
6 *Lands.*

7 (B) *The Commissioner of State Lands shall review the*
8 *information provided by the county collector and any other interested party*
9 *to ascertain:*

10 (i) *Whether the personal property tax and penalty*
11 *qualifies to be withheld from the tax-delinquent land sale proceeds; and*

12 (ii) *The amount of personal property tax and penalty*
13 *that qualifies under this subdivision (a)(3) to be withheld.*

14 (C) *If the Commissioner of State Lands is required to make*
15 *a refund of the personal property taxes withheld under subdivision (a)(3)(A)*
16 *of this section to a purchaser of tax-delinquent lands for any reason, the*
17 *amount of the refund shall be recovered by the Commissioner of State Lands*
18 *from the county or counties that originally received the proceeds under this*
19 *subdivision (a)(3) of this section of the tax-delinquent land sale.*

20 (D) *The Commissioner of State Lands shall promulgate rules*
21 *and forms needed to administer this subdivision (a)(3).*

22 (E) *This section does not require the Commissioner of*
23 *State Lands to search county records to determine whether an owner of tax-*
24 *delinquent land owes delinquent personal property taxes.*

25 (F) *This section does not grant a county a right to a lien*
26 *against real property for the payment of delinquent personal property tax;*

27 (4)(A) *Fourth, to the Department of Finance and Administration*
28 *an amount equal to the delinquent tax, penalty, and interest owed to the*
29 *Department of Finance and Administration and for which certificates of*
30 *indebtedness have been filed against the owner or owners of the tax-*
31 *delinquent land as certified by the Department of Finance and Administration,*
32 *which amount shall be held in an escrow fund administered by and remitted to*
33 *the Department of Finance and Administration within one (1) calendar year*
34 *after the receipt of the moneys by the Commissioner of State Lands.*

35 (B) *If the Commissioner of State Lands is required to make*
36 *a refund of the taxes withheld under subdivision (a)(4)(A) of this section to*

1 a purchaser of tax-delinquent lands for any reason, the amount of the refund
2 shall be recovered by the Commissioner of State Lands from the Department of
3 Finance and Administration from the proceeds originally received under this
4 subdivision (a)(4).

5 (C) The Commissioner of State Lands shall promulgate rules
6 and forms needed to administer this subdivision (a)(4); ~~and~~

7 (5)(A) Fifth, to each county an amount equal to the delinquent
8 solid waste assessments, plus penalty and interest, of the owner or owners of
9 the tax-delinquent land as certified by the county collector, which amount
10 shall be held in an escrow fund administered by and remitted to the county
11 after one (1) calendar year of the receipt of the moneys by the Commissioner
12 of State Lands.

13 (B) The Commissioner of State Lands shall review the
14 information provided by the county collector and any other interested party
15 to ascertain:

16 (i) Whether the amount of delinquent solid waste
17 assessment and penalty and interest qualifies to be withheld from the tax-
18 delinquent land sale proceeds; and

19 (ii) The amount of delinquent solid waste assessment
20 and penalty and interest that qualifies under this subdivision (a)(5) to be
21 withheld.

22 (C) If the Commissioner of State Lands is required to make
23 a refund of the delinquent solid waste assessment withheld under subdivision
24 (a)(5)(A) of this section to a purchaser of tax-delinquent lands for any
25 reason, the amount of the refund shall be recovered by the Commissioner of
26 State Lands from the county or counties that originally received the proceeds
27 under this subdivision (a)(5) of this section of the tax-delinquent land
28 sale.

29 (D) The Commissioner of State Lands shall promulgate rules
30 and forms needed to administer this subdivision (a)(5).

31 (E) This section does not require the Commissioner of
32 State Lands to search county records to determine whether an owner of tax-
33 delinquent land owes delinquent solid waste assessments.

34 (F) This section does not grant a county a right to a lien
35 against real property for the payment of delinquent solid waste assessment;
36 and

1 ~~(5)~~ Fifth (6) Sixth, to be placed in another escrow fund
2 administered by the Commissioner of State Lands, the remainder, if any.
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5 /s/Wardlaw
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