

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

As Engrossed: H3/6/13  
**A Bill**

HOUSE BILL 1403

5 By: Representative B. Wilkins  
6

7 **For An Act To Be Entitled**

8 AN ACT TO AMEND THE LAW CONCERNING THE ADMINISTRATION  
9 OF SUBORDINATE SERVICE DISTRICTS; AND FOR OTHER  
10 PURPOSES.  
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12  
13 **Subtitle**

14 TO AMEND THE LAW CONCERNING THE  
15 ADMINISTRATION OF SUBORDINATE SERVICE  
16 DISTRICTS.  
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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 § 14-14-711(d), concerning the administration  
22 of a subordinate service district, is amended to read as follows:

23 (d) Service Charges.

24 (1)(A) Service charges for subordinate service districts shall  
25 *be entered on tax ~~notices~~ statements by the county sheriff or county*  
26 *collector pursuant to § 26-35-705 and ~~are to~~ shall be collected with the real*  
27 *and personal property taxes of the county.*

28 (B) No collector of taxes shall accept payment of any  
29 property taxes ~~where such~~ if the taxpayer has been billed for services  
30 authorized by a subordinate service district unless the service charge is  
31 also received.

32 (C) If a property owner fails to pay the service charge,  
33 ~~it~~ the service charge shall become a lien on the property.

34 (2) A subordinate service district may choose to forgo county  
35 collection of its annual service charges and instead collect its service  
36 charges on a suitable periodic basis if the subordinate service district



1 provides its own billing and collection service.

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*/s/B. Wilkins*

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**APPROVED: 03/28/2013**

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