For An Act To Be Entitled
AN ACT TO AMEND THE LAW CONCERNING A COUNTY TREASURER’S COMMISSION; AND FOR OTHER PURPOSES.

Subtitle
TO AMEND THE LAW CONCERNING A COUNTY TREASURER’S COMMISSION.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 21-6-302 is amended to read as follows:
21-6-302. County treasurers—Commission—Definition—Findings.
(a) The General Assembly finds that:
(1) Requiring the collection of commissions from funds under this section provides for fair and equitable treatment of the entities on the books of the county;
(2) The exceptions to the collection of commissions from funds are valid exceptions; and
(3) The exceptions to the collection of county treasurer commissions under this section are the only valid exceptions.
(b) Unless otherwise provided by under subdivision (f)(1) or subsection (g) of this section or under §§ 6-13-701, § 6-17-908, § 6-20-221, § 8-15-111, § 14-90-913, § 14-174-109, § 14-284-403, and 21-6-104 or § 19-5-1096, the county treasurers shall be required to collect, as a treasurer’s commission, two percent (2%) on all funds coming into their hands as treasurers and to be paid out of the respective funds.
(c) All the commissions collected under this section shall be paid
into the county treasury to the credit of the county treasurer’s commission fund.

(d) All moneys collected by the treasurer as commissions shall be used by the treasurer to offset administrative costs.

(e)(1) The treasurer may set aside up to ten percent (10%) of the gross commissions collected annually to be credited to the county treasurer’s automation fund to be used:

(A) To operate the office of the county treasurer;
(B) For administrative costs; and
(C) To purchase, maintain, and operate an automated accounting and record-keeping system.

(2) The acquisition and update of software for the automated accounting and record-keeping system shall be permitted uses of these funds.

(f)(1) Moneys deposited into this fund the county treasurer’s automation fund may accumulate and are not subject to the distribution of excess commission.

(B) The moneys shall be appropriated and expended for the uses designated in this section by the quorum court at the direction of the treasurer.

(f)(1) The treasurer shall not receive a commission for the handling of revolving loan, equalizing, and vocational education funds, proceeds of school bond sales, money collected from insurance or risk management funds on losses, federal or state grants, funds the county treasurer is not statutorily or by ordinance authorized to manage, and all nonrevenue receipts.

(2) As used in this subsection, “nonrevenue receipts” means reimbursement of all or a part of a payment made by the county.

(g)(1) In except as provided in subdivision (g)(2) of this section, in the case of funds of a school district composed of area in two (2) or more counties, only the county treasurer of the county in which the district is administered shall be allowed a commission on such the funds.

(2) If the school district has a district treasurer, the county treasurer collecting the school district funds and remitting them to the district treasurer is allowed a commission on the funds of that school district in accordance with §§ 6-13-701 and 6-20-221.
(h) Annual commissions not used for the operation of the county treasurer's office, except those commissions set aside in the county treasurer's automation fund, shall be prorated to the appropriate entities as excess commission.

APPROVED: 03/08/2017