

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

HOUSE BILL 1634

5 By: Representative L. Fite
6 By: Senator L. Eads
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW GOVERNING LOCAL TAX
10 COLLECTION PROCEDURES; TO REPEAL OBSOLETE LAWS IN
11 CONNECTION WITH THE COLLECTION OF LOCAL TAX; AND FOR
12 OTHER PURPOSES.
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Subtitle

15 TO AMEND THE LAW GOVERNING LOCAL TAX
16 COLLECTION PROCEDURES; AND TO REPEAL
17 OBSOLETE LAWS IN CONNECTION WITH THE
18 COLLECTION OF LOCAL TAX.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code §§ 26-35-702, 26-35-703, 26-35-704 are
25 repealed.

26 ~~26-35-702. Location—Notice.~~

27 ~~County sheriffs and county collectors shall be permitted to collect all~~
28 ~~taxes at the county seats of the respective counties, after having given~~
29 ~~notice to be published for four (4) weeks in some newspaper published in the~~
30 ~~county and by posting notices in three (3) public places in each township to~~
31 ~~the effect that taxes are due and payable at the time specified in § 26-35-~~
32 ~~501 and that the books will be kept at the county site of the county for the~~
33 ~~collection of taxes for the time mentioned.~~
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35 ~~26-35-703. Discontinuance of township visits.~~

36 ~~(a) In all counties, including those having two (2) or more levying~~



1 ~~courts or two (2) or more judicial districts, in which the county collector~~
2 ~~is required by law to visit each precinct or township in the county for the~~
3 ~~purpose of collecting taxes due, the county collector shall not be required~~
4 ~~to make these visits but shall publish notice and collect the taxes as~~
5 ~~provided by § 26-35-702.~~

6 ~~(b) In any county where the county collector is required to go to the~~
7 ~~various townships, he or she shall publish a notice in a newspaper stating~~
8 ~~that his or her visits to the several townships will be discontinued. The~~
9 ~~notice shall state where the taxes may be paid, and, where there are two (2)~~
10 ~~or more county sites, the notice shall advise the dates upon which taxes may~~
11 ~~be paid at the respective sites.~~

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13 ~~26-35-704. Tax books at different sites.~~

14 ~~(a) Where there are two (2) or more county sites, the tax books shall~~
15 ~~be kept at one (1) site part of the time and at the other site part of the~~
16 ~~time, the time to be divided between the two (2) or more sites as in the~~
17 ~~judgment of the county collector will be proper.~~

18 ~~(b) Where there are two (2) or more sites, the notices shall state the~~
19 ~~dates between which the county collector will be at each county site.~~

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22 **APPROVED: 3/24/21**
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