

Act 393 of the 1989 Regular Session.

Act 393

HB1521

By: Representative Purdom

"AN ACT TO AMEND ARKANSAS CODE 26-37-109 TO AUTHORIZE COUNTY COLLECTORS TO COLLECT A TWO DOLLAR AND FIFTY CENTS (\$2.50) FEE FOR THE ISSUANCE OF A CERTIFICATE OF LAND REDEMPTION FOR REDEEMING TAX DELINQUENT LAND; AND FOR OTHER PURPOSES."

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

SECTION 1. Arkansas Code 26-37-109 is hereby amended to read as follows:

"26-37-109. Redemption of lands not transferred. (a) The county collectors of the various counties of the State of Arkansas are authorized to charge a fee of two dollars and fifty cents (\$2.50) for the issuance of each certificate of land redemption for each parcel of tax delinquent land redeemed in their office.

(b) Each county quorum court may authorize the county collector or the county treasurer to accept payment for the redemption of tax-delinquent land which has not been transferred to the Commissioner of State Lands.

(c) The county collector shall pay over to the county treasurer on the first of each month or within five (5) days thereafter all amounts collected under this section. However, upon a certificate of distribution of the amounts collected under this section being prepared by the county clerk or collector, which certificate shall be issued on or before the thirtieth day of each month, the county treasurer will transfer to the various funds the amount due each fund, such as the county, school, or municipality fund, from the amounts collected under this section."

SECTION 2. All provisions of this act of general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this act are hereby repealed.

APPROVED: March 7, 1989
