

Act 517 of the 1989 Regular Session.

Act 517

HB1621

By: Representative Kerr

"AN ACT TO AUTHORIZE TAXPAYERS TO ASSESS PERSONAL PROPERTY TAXES BY MAIL; AND FOR OTHER PURPOSES."

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

SECTION 1. (a) For any assessment of personal property taxes after December 31, 1989, a taxpayer may assess the personal property taxes by mail. However, a taxpayer shall not be required to assess by mail.

(b) The Director of the Assessment Coordination Division shall promulgate regulations for the administration of this act. The forms and regulations promulgated by the director shall apply in all counties in the state.

SECTION 2. All provisions of this Act of a 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 All laws and parts of laws in conflict with this Act are hereby repealed.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 13, 1989

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