

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.
Act 555 of the Regular Session

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009
4

A Bill

SENATE BILL 369

5 By: Senator D. Johnson
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For An Act To Be Entitled

9 AN ACT TO ESTABLISH UNIFORM REQUIREMENTS
10 FOR DISTRAINT OF GOODS OR CHATTELS; AND FOR OTHER
11 PURPOSES.
12

Subtitle

13 TO ESTABLISH UNIFORM REQUIREMENTS FOR
14 DISTRAINT OF GOODS OR CHATTELS.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code § 26-36-206(d), concerning collector fees for
21 the distraint of goods to pay delinquent property personal property taxes, is
22 amended to read as follows:

23 (d) The county collector ~~shall be~~ is allowed the same fees for making
24 distress and sale of goods and chattels for the payment of taxes which are
25 allowed by law to ~~sheriffs~~ the county sheriff for making levy and sale of
26 property on execution ~~for traveling fees to be computed at fifty cents (50¢)~~
27 under § 21-6-307 for each delinquent ~~visited, without regard to the distance~~
28 ~~traveled~~ taxpayer.
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30 SECTION 2. Arkansas Code § 26-36-206, concerning the distraint of
31 goods to pay delinquent personal property taxes, is amended to add additional
32 subsections to read as follows:

33 (e)(1) If a taxpayer operating a business in a county is delinquent
34 in the payment of personal property taxes for personal property owned by or
35 used in the business, then following the certification and publication of



1 delinquency under § 26-36-203 the county collector may distrain goods or
2 chattels of the taxpayer owned by or used in the business under subsection
3 (a) of this section by publication of a Notice of Distraint and Tax Sale in
4 three (3) public places in the county or in a newspaper of general
5 circulation in the county.

6 (2) The Notice of Distraint and Tax Sale shall contain:

7 (A) The location, date, and time of the sale;

8 (B) The name of the taxpayer and business under which the
9 goods or chattels to be sold is assessed;

10 (C) The principal sum of personal property taxes owed with
11 a certification of the principal sum by the county collector;

12 (D) The following specific information:

13 "The goods or chattels of the taxpayer listed above located within
14 _____ , County, Arkansas, is under distraint and shall be sold to
15 satisfy the delinquency in the payment of personal property taxes under
16 Arkansas Code § 26-36-206. Under Arkansas Code § 26-34-101, the taxes
17 assessed on real and personal property shall constitute a lien entitled to
18 preference over all other judgments, executions, or encumbrances, or liens
19 whensoever created. Under Arkansas Code § 4-1-201, a buyer in ordinary
20 course of business does not include a person that acquires goods in a
21 transfer in bulk or as security for or in total or partial satisfaction of a
22 money debt."; and

23 (E) A statement that it is a Class B misdemeanor to
24 remove, destroy, or deface the Notice of Distraint and Tax Sale or to
25 interfere or obstruct the sale of or the access to the goods or chattels on
26 the date of the sale by the county collector, the county sheriff, or their
27 deputies.

28 (3) The county collector shall provide a copy of the Notice of
29 Distraint and Tax Sale to the taxpayer by regular mail or by posting a copy
30 at the physical location where the goods or chattels are held.

31 (4) The Notice of Distraint and Tax Sale shall be posted
32 conspicuously at the location of the sale.

33 (5) In lieu of physically securing the goods or chattels or
34 storing or transporting the goods or chattels to another location for sale,
35 the sale may be held at any place of business, warehouse, storeroom, or
36 facility owned or under the possession of the taxpayer, including without

1 limitation the current location of the goods or chattels to be sold.

2 (6) It is a Class B misdemeanor to knowingly remove, destroy, or
3 deface a Notice of Distrainment and Tax Sale posted under this section or to
4 knowingly interfere or obstruct the sale or access of the county collector,
5 the county sheriff, or their deputies to the goods or chattels on the date of
6 the sale.

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8 **APPROVED: 3/24/2009**
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