

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 721 of the Regular Session

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

As Engrossed: S3/11/09

A Bill

SENATE BILL 449

4
5 By: Senator D. Johnson
6 By: Representative Webb

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9 **For An Act To Be Entitled**

10 AN ACT TO ALLOW A QUORUM COURT THAT USES A
11 COMPUTERIZED TAX SYSTEM TO DESIGNATE THE
12 APPROPRIATE COUNTY OFFICER TO PREPARE COUNTY TAX
13 SETTLEMENTS; AND FOR OTHER PURPOSES.

14
15 **Subtitle**

16 TO ALLOW A QUORUM COURT THAT USES A
17 COMPUTERIZED TAX SYSTEM TO DESIGNATE THE
18 APPROPRIATE COUNTY OFFICER TO PREPARE
19 COUNTY TAX SETTLEMENTS.

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21
22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

23
24 SECTION 1. Arkansas Code § 26-28-102(a), concerning the use of the
25 computer in the preparation of the tax books, is amended to read as follows:

26 (a)(1) ~~Whenever any county in this state shall desire or elect, by~~
27 ~~appropriate action,~~ If a county by appropriate action elects to acquire,
28 lease, rent, or otherwise provide for the use of electronic data processing
29 equipment, commonly referred to as a computer, to keep the assessment
30 records, to prepare the tax books, to prepare the tax settlements, and to
31 prepare the county collector's records and receipts for property taxes, the
32 quorum court, by ordinance, may designate ~~the~~ one (1) or more appropriate
33 county ~~officer~~ officers to be responsible for the maintenance and operation
34 of the computer ~~and,~~ the keeping of the assessment records, the preparation
35 of the tax books, the preparation of the county collector's records and



1 receipts for property taxes, and the preparation of the tax settlements.

2 (2)(A) If any county ~~office,~~ officer other than the county
3 clerk, is designated to prepare the tax books or tax settlements, that ~~office~~
4 county officer shall be reimbursed in the manner provided by law.

5 (B) If the county assessor is designated as the ~~agency~~
6 county officer to keep the assessment records, prepare the tax books, and
7 prepare county collector's receipts by use of electronic data processing
8 equipment, the cost shall be prorated among the respective taxing units in
9 the same manner as is provided by law for defraying the cost of operating the
10 county assessor's office.

11
12 SECTION 2. Arkansas Code § 26-39-201(b)(2), concerning settlement with
13 the county treasurer, is amended to read as follows:

14 (2) Upon the issuance of a certificate of the county clerk or
15 other county officer designated pursuant to § 26-28-102(a), ~~which shall be~~
16 that is issued on or before the thirtieth day of each month, the county
17 treasurer ~~will~~ shall transfer to the various funds ninety percent (90%) of
18 the advance payments made by the county collector during the collecting
19 period and, upon final settlement, the proper adjustments ~~will~~ shall be made
20 with the various accounts and the balance remaining in the unapportioned
21 account ~~will~~ shall be distributed upon order of the county court approving
22 the final settlement of the county collector.

23
24 SECTION 3. Arkansas Code § 26-39-401 is amended to read as follows:
25 26-39-401. Penalty.

26 Any county clerk or other county officer designated pursuant to § 26-
27 28-102(a) who fails to set up the settlement of the county collector setting
28 forth the amount due the various funds, on or before the fourth Monday of
29 December of each year, ~~shall be~~ upon conviction is guilty of a violation
30 punishable by a fine of one hundred dollars (\$100) or removal from office.

31
32 SECTION 4. Arkansas Code § 26-39-406 is amended to read as follows:
33 26-39-406. Distribution to funds.

34 All taxes collected and arising under ~~the provisions of~~ any law of this
35 state ~~from taxation~~ shall be distributed by the Auditor of State if in
36 possession of state authority, or, if in possession of county authority, by

1 the clerk of the county court or other county officer designated pursuant to
2 § 26-28-102(a), to the several funds to which ~~they~~ the taxes belong.

3
4 SECTION 5. Arkansas Code § 26-36-209(b), concerning the return of the
5 collections of delinquent personal property taxes by the county collector, is
6 amended to read as follows:

7 (b)(1) The county collector shall pay over to the county treasurer on
8 the first day of each month or within five (5) working days after the first
9 day of each month all amounts collected for his or her county under this
10 section.

11 (2) However, upon a certificate of distribution of the amounts
12 collected under this section being prepared by the county clerk ~~or~~, county
13 collector, or other county officer designated pursuant to § 26-28-102(a),
14 which certificate shall be issued on or before the thirtieth day of each
15 month, the county treasurer ~~will~~ shall transfer to the various funds the
16 amount due each fund.

17
18 SECTION 6. Arkansas Code § 26-39-403 is amended to read as follows:
19 26-39-403. Approval or rejection.

20 (a) If the ~~settlements~~ tax settlement shall be found to be correct,
21 the county court shall order the tax settlement spread in full upon the
22 records of the county ~~courts~~ court.

23 (b)(1) The county ~~clerk~~ clerk or other county officer designated
24 pursuant to § 26-28-102(a) shall certify to the Auditor of State, without
25 delay, the action of the county ~~courts~~ court on the ~~settlements~~ tax
26 settlement, whether approved or rejected.

27 (2) If rejected, the ~~clerk~~ county clerk or other county officer
28 designated pursuant to § 26-28-102(a) shall ~~at once~~ immediately proceed to
29 restate the tax settlement and again submit it to the county ~~courts~~ court.

30
31 SECTION 7. Arkansas Code § 26-39-404 is amended to read as follows:
32 26-39-404. Settlement with state and subdivisions.

33 After the tax settlement made with the county collector by the county
34 clerk or other county officer designated pursuant to § 26-28-102(a) has been
35 examined and acted upon by the county court, as provided in § 26-39-402, the
36 county collector shall make settlement with the county and its various

1 *subdivisions on or before December 30 of each year.*

2 */s/ D. Johnson*

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APPROVED: 3/31/2009

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