

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013
4

As Engrossed: H1/24/13
A Bill

HOUSE BILL 1023

5 By: Representative Mayberry
6 By: Senator U. Lindsey
7

8 **For An Act To Be Entitled**

9 AN ACT TO ALLOW COUNTY SHERIFFS AND COLLECTORS TO
10 ESTABLISH A REGISTRY FOR SENDING PROPERTY TAX
11 STATEMENTS AND NOTICES ELECTRONICALLY USING
12 INFORMATION PROVIDED BY THE TAXPAYERS; TO PROVIDE
13 ENHANCED DELIVERY OF TAX STATEMENTS; TO REDUCE COSTS
14 IN SENDING TAX STATEMENTS AND NOTICES; AND FOR OTHER
15 PURPOSES.
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18 **Subtitle**

19 TO ALLOW COUNTY OFFICIALS TO STREAMLINE
20 DELIVERY OF CERTAIN DOCUMENTS.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. Arkansas Code 26-35-705, concerning the mailing of tax
26 statements, is amended to add an additional subsection to read as follows:

27 26-35-705. Mailing tax statements.

28 (a) No later than July 1 of each year, the county sheriff or county
29 collector shall be required to mail statements of taxes due by ~~any~~ a taxpayer
30 to the address provided by the taxpayer.

31 (b)(1) No later than July 1 of each year, the county sheriff or
32 collector may in his or her discretion establish an electronic registry
33 allowing each taxpayer to voluntarily register the taxpayer's personal
34 information authorizing statements of taxes due by the taxpayer to be sent
35 electronically using the information provided by the taxpayer.

36 (2) The county sheriff or county collector in his or her



1 discretion may provide electronically to the taxpayer subsequent statements
2 or notices for property taxes due or delinquent by using the information
3 provided by the taxpayer.

4 (3) In the event the taxpayer's information changes and the
5 electronic attempt to notify is returned undelivered, it shall be the
6 taxpayer's obligation to furnish the correct information or the tax
7 statements will be sent to the mailing address of the taxpayer.

8 (c) In the event that the mailing address or electronic address
9 information of the taxpayer changes, the taxpayer has an obligation to
10 furnish the correct mailing address or electronic address information.

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12 SECTION 2. Arkansas Code 26-35-706, concerning postage fees, is
13 amended to add an additional subsection to read as follows:

14 (e) Due to the substantial savings in postage, paper, handling, and
15 labor cost from delivery of statements and notices electronically using
16 information provided by the taxpayer, the county sheriff or county collector
17 sending the tax statement and notices may waive the costs for mail delivery
18 from taxpayer property tax statements or may charge the reduced costs of
19 electronic notification.

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21 /s/Mayberry

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24 **APPROVED: 02/01/2013**