

1 State of Arkansas
2 90th General Assembly
3 Regular Session, 2015
4

As Engrossed: H3/23/15

A Bill

HOUSE BILL 1308

5 By: Representative S. Meeks
6

For An Act To Be Entitled

8 AN ACT TO STAY THE COLLECTION OF DELINQUENT PERSONAL
9 PROPERTY TAXES PENDING APPEAL OF THE PERSONAL
10 PROPERTY TAX ASSESSMENT; AND FOR OTHER PURPOSES.
11

Subtitle

14 TO STAY THE COLLECTION OF DELINQUENT
15 PERSONAL PROPERTY TAXES PENDING APPEAL OF
16 THE PERSONAL PROPERTY TAX ASSESSMENT.
17
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
20

21 *SECTION 1. Arkansas Code § 26-35-802 is amended to read as follows:*

22 *26-35-802. Payment not required pending assessment appeal.*

23 *(a) ~~No tract or lot of real~~ Real or personal property shall not be*
24 *returned as delinquent for nonpayment of taxes, nor shall any penalty be*
25 *added to taxes due while there is pending in the circuit court, Court of*
26 *Appeals, or the Supreme Court an appeal from an order of the county court*
27 *fixing the assessed value of property.*

28 *(b) ~~In the event~~ If there has been no final disposition of an appeal*
29 *prior to the last day fixed by law for the payment of the taxes without*
30 *penalty, the ~~owner~~ taxpayer shall have thirty (30) days after final*
31 *disposition of the appeal within which to pay the taxes without penalty.*

32 *(c) Upon appeal of a personal property tax assessment to the circuit*
33 *court, the taxpayer appealing the personal property tax assessment shall pay:*

34 *(1) To the county collector as otherwise provided by law the*
35 *amount the taxpayer claims is owed under the personal property tax*
36 *assessment; and*



1 (2) Into the registry of the circuit court an amount equal to
2 the difference between the personal property tax assessment and the amount
3 the taxpayer claims is owed under the personal property tax assessment.

4
5 /s/S. Meeks
6

7
8 **APPROVED: 04/04/2015**
9

10
11
12
13
14
15
16
17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36