

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

A Bill

SENATE BILL 282

5 By: Senators B. Johnson, Flippo
6 By: Representative Speaks
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING THE COLLECTION AND
10 DISTRIBUTION OF DELINQUENT PERSONAL TAXES; AND FOR
11 OTHER PURPOSES.
12
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Subtitle

14 TO AMEND THE LAW CONCERNING THE
15 COLLECTION AND DISTRIBUTION OF DELINQUENT
16 PERSONAL TAXES.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-36-209(b) and (c), concerning the time
23 and manner for returns, are amended to read as follows:

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

28 (2) However, upon a certificate of distribution of the amounts
29 collected under this section being prepared by the county clerk, county
30 collector, or other county officer designated pursuant to § 26-28-102(a),
31 which certificate shall be issued on or before the thirtieth day of each
32 month, the county treasurer shall transfer to the various funds the amount
33 due each fund.

34 (c)(1) All costs associated with such delinquent personal property
35 taxes shall be prorated to the original taxing entities.

36 (2) All penalties shall be deposited as county revenues in the



1 county general fund ~~unless a county has a functioning executive council and~~
2 ~~full-time school district coordinator established under § 6-12-315, in which~~
3 ~~case the penalties shall be divided fifty percent (50%) to the county general~~
4 ~~fund and fifty percent (50%) to the county common school fund.~~

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7 **APPROVED: 02/17/2017**
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