

Hall of the House of Representatives
90th General Assembly - Regular Session, 2015
Amendment Form

Subtitle of House Bill No. 1771

TO AMEND THE METHODS OF COLLECTING DELINQUENT TAXES, PENALTIES, AND INTEREST ON
MINERAL INTERESTS.

Amendment No. 1 to House Bill No. 1771

Amend House Bill No. 1771 as originally introduced:

Delete everything after the enacting clause, and substitute the following:

"SECTION 1. Arkansas Code § 26-36-213(a)(2)(C), concerning delinquent taxes on mineral interests, is amended to read as follows:

(C)(i) The county collector ~~shall not~~ may receive or accept a partial payment of the delinquent taxes, penalties, and interest due.

(ii) If, at the end of the ninety-day period allowed for the return of the certified statement or account, a person to which the certified statement or account for taxes is presented has in the person's possession an amount of funds due and owing to the delinquent taxpayer that is less than the amount of the taxes, penalties, and interest that the delinquent taxpayer owes, the person to which the certified statement or account is presented ~~is not required to~~ shall pay ~~any~~ the amount in the person's possession."



The Amendment was read _____
By: Representative Shepherd
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Chief Clerk