

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.

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009
4

As Engrossed: S3/11/09

A Bill

SENATE BILL 449

5 By: Senator D. Johnson
6 By: Representative Webb
7
8

For An Act To Be Entitled

9 AN ACT TO ALLOW A QUORUM COURT THAT USES A
10 COMPUTERIZED TAX SYSTEM TO DESIGNATE THE
11 APPROPRIATE COUNTY OFFICER TO PREPARE COUNTY TAX
12 SETTLEMENTS; AND FOR OTHER PURPOSES.
13
14

Subtitle

15 TO ALLOW A QUORUM COURT THAT USES A
16 COMPUTERIZED TAX SYSTEM TO DESIGNATE THE
17 APPROPRIATE COUNTY OFFICER TO PREPARE
18 COUNTY TAX SETTLEMENTS.
19
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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
36 receipts for property taxes, and the preparation of the tax settlements.



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

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

10
 11 SECTION 2. Arkansas Code § 26-39-201(b)(2), concerning settlement with
 12 the county treasurer, is amended to read as follows:

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

22
 23 SECTION 3. Arkansas Code § 26-39-401 is amended to read as follows:
 24 26-39-401. Penalty.

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

30
 31 SECTION 4. Arkansas Code § 26-39-406 is amended to read as follows:
 32 26-39-406. Distribution to funds.

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

1 § 26-28-102(a), to the several funds to which ~~they~~ the taxes belong.

2
3 SECTION 5. Arkansas Code § 26-36-209(b), concerning the return of the
4 collections of delinquent personal property taxes by the county collector, is
5 amended to read as follows:

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

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

16
17 SECTION 6. Arkansas Code § 26-39-403 is amended to read as follows:
18 26-39-403. Approval or rejection.

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

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

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

29
30 SECTION 7. Arkansas Code § 26-39-404 is amended to read as follows:
31 26-39-404. Settlement with state and subdivisions.

32 After the tax settlement made with the county collector by the county
33 clerk or other county officer designated pursuant to § 26-28-102(a) has been
34 examined and acted upon by the county court, as provided in § 26-39-402, the
35 county collector shall make settlement with the county and its various
36 subdivisions on or before December 30 of each year.

/s/ D. Johnson

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