

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

As Engrossed: H3/17/15

A Bill

HOUSE BILL 1698

5 By: Representative C. Douglas
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE PENALTY FOR NOT PROVIDING A NAME
9 AND DESCRIPTION OF PERSONAL AND REAL PROPERTY; AND
10 FOR OTHER PURPOSES.
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Subtitle

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14 TO AMEND THE PENALTY FOR NOT PROVIDING A
15 NAME AND DESCRIPTION OF PERSONAL AND REAL
16 PROPERTY.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code § 26-26-202 is amended to read as follows:
22 26-26-202. Refusal to give name or description of property.

23 (a) ~~It shall be unlawful for any A person to refuse to~~ shall give the
24 county assessor or the appointed deputy his or her name and a complete and
25 accurate description of his or her personal and real property, together with
26 the location and value of it.

27 ~~(b)(1) Any A person so refusing, upon conviction, shall be guilty of a~~
28 ~~violation and shall be fined in any sum not less than ten dollars (\$10.00)~~
29 ~~and not more than twenty-five dollars (\$25.00) who does not comply with~~
30 subsection (a) of this section is subject to a penalty in an amount equal to
31 the annual amount of ad valorem taxes on the property for each of the years
32 during which the person did not give the county assessor or appointed deputy
33 all of the information required under subsection (a) of this section.

34 (2) However, the penalty imposed under subdivision (b)(1) of
35 this section shall not exceed the total amount of ad valorem taxes on the
36 property for three (3) years.



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SECTION 2. EFFECTIVE DATE. This act is effective for assessment years beginning on or after January 1, 2015.

/s/C. Douglas