

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 83rd General Assembly  
3 Regular Session, 2001  
4

As Engrossed: H3/16/01

# A Bill

Act 1286 of 2001  
HOUSE BILL 2392

5 By: Representative Minton  
6  
7

## For An Act To Be Entitled

9 AN ACT TO *AMEND* ARKANSAS CODE 26-35-601 WHICH  
10 REQUIRES THE COLLECTION OF PERSONAL PROPERTY  
11 TAXES WITH REAL ESTATE TAXES; AND FOR OTHER  
12 PURPOSES.  
13

## Subtitle

14 AN ACT TO *AMEND* ARKANSAS CODE 26-35-601  
15 WHICH REQUIRES THE COLLECTION OF  
16 PERSONAL PROPERTY TAXES WITH REAL ESTATE  
17 TAXES.  
18  
19  
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
22

23 *SECTION 1. Arkansas Code 26-35-601 is amended to read as follows:*

24 *26-35-601. Personal property taxes to be collected with real estate*  
25 *taxes.*

26 *(a) All collectors in this state shall be charged with the*  
27 *responsibility of collecting personal property taxes shown to be due by the*  
28 *taxpayer as reflected by the records in the collector's office at the time*  
29 *the taxpayer pays the general taxes due on real estate.*

30 *(b) Any collector willfully accepting payment of general real estate*  
31 *taxes without requiring the payment of personal property taxes due as*  
32 *reflected by the records in his office shall be deemed guilty of a*  
33 *misdemeanor and, upon conviction, shall be fined in a sum not less than*  
34 *twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100).*

35 *(c)(1) ~~†~~ Except as provided in subdivisions (c)(2) - (c)(4) of this*  
36 *section, it is the intention of this section to require the collection of*

1 personal property taxes as reflected by the records in the office of the  
2 collector and to prevent a taxpayer from paying and the collector from  
3 receiving payment of general real estate taxes without payment of personal  
4 property taxes if any personal property taxes are shown to be due.

5 (2) The provisions of this section shall not prevent any person,  
6 firm, partnership, or corporation from paying general real estate taxes on  
7 property securing the payment of indebtedness due the person, firm,  
8 partnership, or corporation seeking to pay the taxes.

9 (3) Notwithstanding the other provisions of this section, a  
10 collector shall accept payment of general real estate taxes on a parcel of  
11 property at the time the ownership of the property is being transferred if  
12 the taxpayer transferring title to the property has paid all delinquent  
13 personal property taxes.

14 (4) Further, a purchaser in a foreclosure sale shall not be  
15 responsible for the payment of the personal property taxes required to be  
16 paid by this section.

17  
18  
19 /s/ Minton  
20  
21

22 APPROVED: 4/5/2001  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36