

ARKANSAS SENATE
87th General Assembly - Regular Session, 2009
Amendment Form

Subtitle of Senate Bill No. 449

"TO ALLOW A QUORUM COURT THAT USES A COMPUTERIZED TAX SYSTEM TO
DESIGNATE THE APPROPRIATE COUNTY OFFICER TO PREPARE COUNTY TAX
SETTLEMENTS."

Amendment No. 1 to Senate Bill No. 449.

Amend Senate Bill No. 449 as originally introduced:

Immediately following SECTION 4 of the bill, add additional sections to read as follows:

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

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

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

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

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

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

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



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

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

The Amendment was read the first time, rules suspended and read the second time and _____

By: Senator D. Johnson

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Secretary