

# Department of Finance and Administration

## Legislative Impact Statement

**Bill: HB1910**

**Bill Subtitle: TO PROVIDE FOR CERTIFICATES OF INDEBTEDNESS UNDER THE ARKANSAS TAX PROCEDURE ACT TO BE PUBLISHED ON THE OFFICIAL WEBSITE MAINTAINED BY THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION.**

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### **Basic Change :**

HB1910 will allow the Department of Finance and Administration (DFA) to publish certificates of indebtedness, or state tax liens, on the DFA website. The tax liens are filed with the county in which the taxpayer resides and currently are publicly available information. This bill will create greater awareness regarding tax delinquencies. This bill does not eliminate or replace the filing of tax liens at the county level. The certificate is to be removed from the DFA website when the tax debt is paid in full and released on the circuit court records.

### **Revenue Impact :**

None.

### **Taxpayer Impact :**

Taxpayers with a certificate of indebtedness filed against them may have a copy of the lien published on the DFA website.

### **Resources Required :**

Additional resources may be required to load or publish information on a DFA website in the manner determined by the Director.

### **Time Required :**

Adequate time is provided in the bill.

### **Procedural Changes :**

Taxpayers will be notified that certificate of indebtedness information may be published to a DFA website. The bill does not alter the requirements of the Tax Procedure Act for protesting an assessment before the issuance of a certificate of indebtedness.

### **Other Comments :**

None.

### **Legal Analysis :**

HB1910 provides that a copy of a certificate of indebtedness filed by DFA may be published on DFA's website. A certificate of indebtedness is the state tax lien filed to secure payment of a state tax debt.