

Department of Finance and Administration

Legislative Impact Statement

Bill: HB1383

Bill Subtitle: TO AMEND THE LAW CONCERNING THE PREPARER OF THE TAX BOOKS, THE ELECTRONIC ASSESSMENT OF PROPERTY TAXES, AND THE ELECTRONIC REPRODUCTION OF TAX RECORDS.

Basic Change :

Sponsors: Rep. Hawks and Sen. Eads

HB1383 proposes minor, technical amendments to several subsections of Title 26 of Arkansas Code. The bill amends § 26-26-304, which requires Assessment Coordination Division (ACD) to conduct ratio studies comparing sales of property in a county to assessed value, by replacing "county clerk" with the "preparer of the tax books." HB1383 also would add a method of record retention to § 26-26-716, which generally requires assessors to file with the county clerks reports of assessment of real and personal property. The bill would also allow electronic storage of the reports pursuant to § 13-4-301, the statute authorizing electronic storage of county records. The bill would also add to § 26-26-1114 (governing assessment of property by phone) by allowing assessment of property via a county-owned or affiliated website. The bill would also amend § 26-28-108, which requires the preparer of the county's tax books to certify and deliver said books to the county collector, thereby authorizing the collector to collect the taxes. The bill would also allow the submission of the tax books and certification to the collector electronically, again consistent with §13-4-301. The bill also corrects "errors" in § 26-28-111(a)(1)(B), eliminating the requirement that the county assessor is to retain the original Real Property Tax Correction form while forwarding to county clerk two copies thereof; the amendment proposed by the bill would allow electronic transmission of the form and permit electronic retention and signatures by county officers.

Revenue Impact :

None.

Taxpayer Impact :

None.

Resources Required :

None.

Time Required :

None.

Procedural Changes :

None.

Other Comments :

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This proposed legislation has no impact on ACD. This bill is applicable to Arkansas counties.

Legal Analysis :

None.