



**State of Arkansas  
Department of Finance and Administration  
Fiscal Impact Statement**

**Bill: SB500**

**Bill Subtitle: TO AMEND THE LAW CONCERNING LEVEE DISTRICTS; AND TO ALLOW A LEVEE DISTRICT CREATED BY AN ACT OF THE GENERAL ASSEMBLY TO ADOPT PROCEDURE CONCERNING THE COLLECTION OF ASSESSMENTS.**

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**Sponsors:**

**Sen. Petty and Rep. Hall**

**Basic Change:**

SB500 repeals obsolete language from Act 67 of 1909 and creates a new section in the code providing that upon the request of a levee district the taxes and assessments levied by the levee district are to be:

- Collected as state and county taxes are now collected by the county officer authorized to levy and collect taxes; and
- Extended on the tax books of the county against the taxable lands of the levee district, to be paid over by the county collector to the treasurer of the levee district.

**Fiscal Impact:**

None.

**Taxpayer Impact:**

None.

**Resources Required:**

None.

**Time Required:**

None.

**Procedural Changes:**

None.

**Other Comments:**

None.

**Legal Analysis:**

None.