

1 INTERIM STUDY PROPOSAL 2011-175

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3 REQUESTING THE ARKANSAS LEGISLATIVE COUNCIL OF THE EIGHTY-EIGHTH
4 GENERAL ASSEMBLY TO REFER TO THE APPROPRIATE INTERIM COMMITTEE A
5 STUDY CONCERNING THE FILING OF LIENS AGAINST DELINQUENT TAXPAYERS
6 BY THE DEPARTMENT OF FINANCE AND ADMINISTRATION.
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8 BE IT RESOLVED BY THE ARKANSAS LEGISLATIVE COUNCIL OF THE EIGHTY-EIGHTH
9 GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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11 WHEREAS, there is currently confusion regarding the procedures the
12 Department of Finance and Administration uses when filing liens against
13 delinquent taxpayers;
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15 WHEREAS, liens have serious implications and carry certain stigmas
16 against those individuals and entities against whom they are filed;
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18 WHEREAS, liens can affect an individual's credit rating;
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20 WHEREAS, the citizens of this state should be treated equally and
21 fairly;
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23 WHEREAS, there may be a need for the state to require uniformity in the
24 filing of liens against delinquent taxpayers; and
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26 WHEREAS, a study concerning the filing of liens against delinquent
27 taxpayers by the Department of Finance and Administration would be beneficial
28 in determining whether additional legislation is needed.
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30 NOW THEREFORE,

31 BE IT PROPOSED BY THE LEGISLATIVE COUNCIL OF THE EIGHTY-EIGHTH GENERAL
32 ASSEMBLY:
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34 THAT the appropriate Senate interim committee study the filing of liens
35 against delinquent taxpayers by the Department of Finance and Administration.
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1 Respectfully submitted,

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5 Senator Jeremy Hutchinson

6 District 22

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11 By: MMC/MMC

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