

INTERIM STUDY PROPOSAL 2011-175

REQUESTING THE ARKANSAS LEGISLATIVE COUNCIL OF THE EIGHTY-EIGHTH
GENERAL ASSEMBLY TO REFER TO THE APPROPRIATE INTERIM COMMITTEE A
STUDY CONCERNING THE FILING OF LIENS AGAINST DELINQUENT TAXPAYERS
BY THE DEPARTMENT OF FINANCE AND ADMINISTRATION.

BE IT RESOLVED BY THE ARKANSAS LEGISLATIVE COUNCIL OF THE EIGHTY-EIGHTH
GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

WHEREAS, there is currently confusion regarding the procedures the
Department of Finance and Administration uses when filing liens against
delinquent taxpayers;

WHEREAS, liens have serious implications and carry certain stigmas
against those individuals and entities against whom they are filed;

WHEREAS, liens can affect an individual's credit rating;

WHEREAS, the citizens of this state should be treated equally and
fairly;

WHEREAS, there may be a need for the state to require uniformity in the
filing of liens against delinquent taxpayers; and

WHEREAS, a study concerning the filing of liens against delinquent
taxpayers by the Department of Finance and Administration would be beneficial
in determining whether additional legislation is needed.

NOW THEREFORE,

BE IT PROPOSED BY THE LEGISLATIVE COUNCIL OF THE EIGHTY-EIGHTH GENERAL
ASSEMBLY:

THAT the appropriate Senate interim committee study the filing of liens
against delinquent taxpayers by the Department of Finance and Administration.

Respectfully submitted,

Senator Jeremy Hutchinson
District 22

By: MMC/MMC