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.	
7	DE IM DECOLVED DV MUE ADVANCAC LEGICIAMIVE COUNCIL OF MUE ELGUMV ELGUMU	
8	BE IT RESOLVED BY THE ARKANSAS LEGISLATIVE COUNCIL OF THE EIGHTY-EIGHTH	
9	GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:	
10 11	WHEREAS, there is currently confusion regarding the procedures the	
12	Department of Finance and Administration uses when filing liens against	
13	delinquent taxpayers;	
14	delinquent taxpayers,	
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 beneficia	
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 lien	
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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