

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Senator Luelf**

A Bill

SENATE BILL 705

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 26-18-701 TO PROVIDE THAT
9 THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND
10 ADMINISTRATION SHALL, IN CERTAIN CASES, HAVE DISCRETION AS
11 TO WHEN TO ISSUE A CERTIFICATE OF INDEBTEDNESS AGAINST A
12 DELINQUENT TAXPAYER FOR PAYMENT OF THE DELINQUENT TAXES;
13 AND FOR OTHER PURPOSES."

Subtitle

16 "PROVIDING THE DIRECTOR OF DF&A SHALL, IN CERTAIN CASES,
17 HAVE DISCRETION AS TO WHEN TO ISSUE A CERTIFICATE OF
18 INDEBTEDNESS FOR PAYMENT OF DELINQUENT TAXES."

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

22 SECTION 1. Arkansas Code 26-18-701(a)(1) is amended to read as follows:

23 (a)(1) *If a taxpayer does not timely and properly pursue his remedies*
24 *seeking relief from a decision of the Director of the Department of Finance*
25 *and Administration and a final assessment is made against the taxpayer or if*
26 *the taxpayer fails to pay the deficiency assessed upon notice and demand, then*
27 *the director shall, as soon as practicable thereafter, issue to the circuit*
28 *clerk of any county of the state a certificate of indebtedness certifying that*
29 *the person named therein is indebted to the state for the amount of the tax*
30 *established by the director as due. If a taxpayer has a delinquent tax*
31 *liability to the State of Arkansas of less than one thousand dollars (\$1,000),*
32 *the Director may enter into an agreement with the taxpayer to allow the*
33 *taxpayer to pay the delinquency in installments. The Director may choose not*
34 *to issue a certificate of indebtedness during the period of the installment*
35 *agreement if he determines that it is in the best interest of the state.*

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SECTION 2. All provisions of this act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

SECTION 4. All laws and parts of laws in conflict with this act are hereby repealed.

/s/ Senator Luelf

