1 State of Arkansas

2 80th General Assembly   # A Bill

3 Regular Session, 1995   SENATE BILL   300

4 By: Senator Mahony

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7   **For An Act To Be Entitled**

8   "AN ACT TO AMEND ARKANSAS CODE § 28-50-106(a) TO PROVIDE

9   FOR PRIORITY OF DISTRIBUTION FROM THE DECEDENT'S ESTATE OF

10   ANY STATE TAX LIABILITY OF DECEDENT; AND FOR OTHER

11   PURPOSES."

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13   **Subtitle**

14   "AN ACT TO ALLOW STATE TAXES TO BE PAID

15   AS A PRIORITY CLAIM ON DISTRIBUTION OF

16   DECEDENT'S ESTATE."

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

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20   SECTION 1. Arkansas Code § 28-50-106(a) is amended to read as follows:

21   "(a) At the time of their allowance, all claims shall be classified in

22 one (1) of the following classes, and, if the applicable assets of the estate

23 are insufficient to pay all claims, the personal representative shall make

24 payment in the following order:

25   (1) Costs and expenses of administration;

26   (2) Reasonable funeral expenses and reasonable medical and other

27 expenses incident to the last illness and wages of employees of the decedent;

28   (3) Claims based on a liability of decedent for any state tax debt

29 assessed against the decedent or due at the time of his or her death, or due

30 from decedent's estate as a result of his or her death;

31   (4) All other claims allowed."

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33   SECTION 2. All provisions of this act of a general and permanent

34 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas

35 Code Revision Commission shall incorporate the same in the Code.

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

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9 hereby repealed.

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