

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997

A Bill

HOUSE BILL 1105

4
5 By: Representative Jones, McJunkin, Northcutt, Curran, Davis, and Choate

For An Act To Be Entitled

9 "AN ACT TO PROVIDE FOR THE PRORATING OF INTEREST AND COSTS
10 RECEIVED FROM DELINQUENT PERSONAL PROPERTY TAXES; AND FOR
11 OTHER PURPOSES."

Subtitle

14 "AN ACT TO ALLOW THE PRORATING OF
15 INTEREST AND COSTS ASSOCIATED WITH
16 DELINQUENT PERSONAL PROPERTY TAXES."

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

20 SECTION 1. Arkansas Code 26-36-209 is amended to read as follows:

21 "§ 26-36-209. Time and manner - Returns.

22 (a) The collector may collect, at any time, all delinquent personal
23 property tax in his county, or any that may be sent from another county, by
24 the sale of property or otherwise, and he shall make returns of the amount so
25 collected to the proper counties and officers.

26 (b) The county collector shall pay over to the county treasurer the
27 first of each month or within five (5) working days thereafter all amounts
28 collected for his county under this section. However, upon a certificate of
29 distribution of the amounts collected under this section being prepared by the
30 county clerk or collector, which certificate shall be issued on or before the
31 thirtieth of each month, the county treasurer will transfer to the various
32 funds the amount due each fund.

33 (c) All costs associated with such delinquent personal property taxes
34 shall be prorated to the original taxing entities. All penalties associated
35 with such delinquent personal property taxes shall be deposited as county
36 revenues in the county general revenue fund unless a county has an operating

1 and staffed county board of education office, in which case the penalty shall
2 be divided fifty percent (50%) county general and fifty percent (50%) common
3 school fund if that county_s common school fund was getting 50% at the time of
4 the enactment of this subsection.

5 (d) For purposes of this section the costs and penalties associated with
6 delinquent personal property taxes shall not be considered a portion of the
7 county collector_s revenue in calculating excess commissions.

8

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

12

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

18

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

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35