

Stricken language would be deleted from present law. Underlined language would be added to present law.

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

A Bill

HOUSE BILL 2201

4
5 By: Representative Stewart

For An Act To Be Entitled

9 "AN ACT TO GRADUALLY CHANGE THE DEADLINE FOR PAYMENT OF
10 PROPERTY TAXES TO THE YEAR IN WHICH SUCH TAXES ARE
11 ASSESSED; AND FOR OTHER PURPOSES."

Subtitle

14 "TO GRADUALLY CHANGE THE DEADLINE FOR
15 PAYMENT OF PROPERTY TAXES TO THE YEAR IN
16 WHICH SUCH TAXES ARE ASSESSED."

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

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20 SECTION 1. Beginning calendar year 1998, the deadline for paying ad
21 valorem taxes provided in § 26-36-201 shall, for 1998 and for each subsequent
22 year thereafter, be moved to the 10th day of the previous month until the
23 calendar year 2014 at which time the deadline for paying taxes shall be May
24 31st of the calendar year in which the taxes are assessed.

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

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

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

1 hereby repealed.

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