

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 83rd General Assembly
3 Regular Session, 2001

A Bill

HOUSE BILL 1093

4
5 By: Representative Hendren
6
7

For An Act To Be Entitled

8
9 AN ACT TO CREATE THE ARKANSAS REAL PROPERTY TAX
10 ADVISORY COMMITTEE; AND FOR OTHER PURPOSES.
11

Subtitle

12
13 TO CREATE THE ARKANSAS REAL PROPERTY TAX
14 ADVISORY COMMITTEE.
15

16
17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 SECTION 1. Purpose. It is found and determined by the General Assembly
20 that:

21 (1) The citizens of Arkansas are confused as to the current status of
22 property taxes and the method of assessment; and

23 (2) Amendment 59 to the Constitution of the State of Arkansas
24 established equal and uniform assessments throughout the state; and

25 (3) Amendment 79 to the Constitution of the State of Arkansas will
26 implement a new method of assessment; and

27 (4) The citizens of this state are confused as to the method by which
28 their property will be assessed; and

29 (5) It is vital that the General Assembly set forth a fair and
30 equitable method of assessments and clarify the procedures to be used so as to
31 ensure that the citizens of Arkansas are well-informed with regard to property
32 tax in this state.
33

34 SECTION 2. (a) There is created the Arkansas Real Property Tax
35 Advisory Committee which shall consist of nine (9) members appointed as
36 follows:

- 1 (1) Three (3) members appointed by the Governor;
- 2 (2) Three (3) members appointed by the President Pro Tempore of
- 3 the Senate; and
- 4 (3) Three (3) members appointed by the Speaker of the House of
- 5 Representatives.

6 (b) Members of the committee shall not be entitled to compensation for
 7 their services but may receive expense reimbursement in accordance with
 8 Arkansas Code § 25-16-902 to be paid by the Arkansas Legislative Council.

9 (c) The Legislative Council shall provide necessary staff to assist the
 10 committee with the range and diversity of its charge.

11 (d)(1) The committee shall hold its first meeting within thirty (30)
 12 days after its appointment to organize as necessary to carry out its purposes
 13 as prescribed by this act.

14 (2) The Governor shall designate a person on the committee to
 15 call and preside at the first meeting.

16 (e) A majority of the members shall constitute a quorum for the
 17 transaction of business.

18 (f) The committee shall select by majority vote one (1) of its members
 19 to serve as a chairperson and one (1) to serve as vice chairperson.

20 (g)(1) The committee shall meet at least quarterly.

21 (2) Special meetings may be called by the chair or as provided by
 22 the rules of the committee.

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24 SECTION 3. (a) The Arkansas Real Property Tax Advisory Committee shall
 25 review and study the property tax procedures set forth in Amendments 59 and 79
 26 to the Constitution of the State of Arkansas to determine if the procedures
 27 for assessment should be expanded or modified.

28 (b) The committee shall prepare and submit to the Governor and the
 29 House and Senate Revenue and Taxation Committees on or before October 31,
 30 2002, a comprehensive report concerning:

- 31 (1) The activities undertaken by the committee;
- 32 (2) Any recommendations for legislative proposals;
- 33 (3) Other pertinent information which, in the opinion of the
- 34 committee, will indicate the activities conducted by the committee; and
- 35 (4) Additional information which may be requested by the Governor
- 36 or the House or Senate Revenue and Taxation Committees.

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SECTION 4. The act shall expire on December 31, 2002.