

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 2206

4  
5 By: Representative Boyd  
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## For An Act To Be Entitled

9 AN ACT TO REPEAL THE REQUIREMENT THAT COUNTY TAX  
10 COLLECTORS NOTIFY PROPERTY OWNERS OF THE AVAILABILITY  
11 OF THE PROPERTY TAX REFUND THAT WILL BE REPEALED IN  
12 JANUARY, 2002; AND FOR OTHER PURPOSES.  
13

## Subtitle

14 REPEALS REQUIREMENT THAT COUNTY TAX  
15 COLLECTORS NOTIFY PROPERTY OWNERS OF THE  
16 AVAILABILITY OF THE PROPERTY TAX REFUND  
17 CIRCUIT BREAKER THAT WILL BE REPEALED IN  
18 JANUARY, 2002.  
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21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
23

24 SECTION 1. Arkansas Code 26-51-609 is amended to read as follows:

25 ~~26-51-609. Written notice.~~

26 ~~Beginning January 1, 2000, each county tax collector shall include with~~  
27 ~~each real property tax statement a written notice that property owners sixty-~~  
28 ~~two (62) years of age and over may be entitled to claim a refund for all or~~  
29 ~~part of the real property taxes they paid pursuant to §§ 26-51-601—26-51-~~  
30 ~~608. The Director of the Department of Finance and Administration shall~~  
31 ~~provide each collector with the wording of such notice. In addition, within~~  
32 ~~the discretion of the director, the refund claims authorized in § 26-51-607~~  
33 ~~may be paid by reductions of taxes at the county level and the reimbursement~~  
34 ~~by the Department of Finance and Administration to the county for such claims~~  
35 ~~paid. The department is authorized to promulgate rules and regulations to~~  
36 ~~implement this section.~~