

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 86th General Assembly  
3 Regular Session, 2007  
4

As Engrossed: H2/21/07

# A Bill

HOUSE BILL 1496

5 By: Representative Rainey  
6  
7

## For An Act To Be Entitled

9 AN ACT TO REQUIRE PROOF OF IDENTITY BEFORE  
10 CHANGING AN ADDRESS ON A PROPERTY TAX STATEMENT;  
11 AND FOR OTHER PURPOSES.  
12

### Subtitle

14 TO REQUIRE PROOF OF IDENTITY BEFORE  
15 CHANGING AN ADDRESS ON A PROPERTY TAX  
16 STATEMENT.  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

21 SECTION 1. Arkansas Code § 26-35-705 is amended to read as follows:  
22 26-35-705. Mailing tax statements.

23 (a) No later than July 1 of each year, the sheriff or collector shall  
24 be required to mail statements of taxes due by any taxpayer to the address  
25 provided by the taxpayer.

26 (b)(1) In the event that the address of the taxpayer changes, the  
27 taxpayer has an obligation to furnish the correct address and provide proof  
28 of identity to the sheriff or collector.

29 (2) The proof of identity required in subdivision (b)(1) of this  
30 section must be made by:

31 (A) Photo identification such as a driver's license or  
32 other government issued photo identification card if the request is made in  
33 person; or

34 (B) A notarized written request that includes the  
35 signature of the taxpayer if the request is made by mail or by fax.

36 /s/ Rainey

