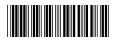
Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1	State of Arkansas	As Engrossed: H2/27/09			
2	87th General Assembly	A Bill			
3	Regular Session, 2009		HOUSE BILL	1386	
4					
5	By: Representative Davenport				
6					
7					
8	For An Act To Be Entitled				
9	AN ACT TO ALLOW DELINQUENT PERSONAL PROPERTY				
10	TAXES AND PENALTY TO BE DEDUCTED FROM THE				
11	PROCEEDS OF DELINQUENT LAND SALES; AND FOR OTHER				
12	PURPOSI	IS.			
13		C			
14		Subtitle			
15		ALLOW DELINQUENT PERSONAL PROPERTY			
16	TAXES AND PENALTY TO BE DEDUCTED FROM				
17	THE PROCEEDS OF DELINQUENT LAND SALES;				
18	AND	FOR OTHER PURPOSES.			
19 20					
20 21	סה זה האגרתהה פע התה	GENERAL ASSEMBLY OF THE STATE OF ARKAN			
21	DE II ENACIED DI INE	GENERAL ASSEMBLI OF THE STATE OF ARRAN	545:		
22	SECTION 1 Ark	ransas Code & 26-37-205 concerning the	distribution	of	
24	SECTION 1. Arkansas Code § 26-37-205, concerning the distribution of funds from the sale of delinquent land, is amended to read as follows:			01	
25		s collected by the Commissioner of Stat		he	
26	-	tax delinquent lands shall be distrib			
27	-	First, to the Commissioner of State Lan			
28		the sale costs, and the other costs as	-		
29	law.		I J		
30	(B)	The sale costs shall include, but no	t be limited t	ο,	
31	fees for title work;				
32	(2) Seco	ond, to each county an amount equal to	the taxes due	plus	
33	interest and costs to the county as certified by the county collector, which				
34	amount shall be held in an escrow fund administered by and remitted to the				
35	counties within one (1) calendar year of their receipt by the Commissioner of				
36	State Lands; and				



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1	(3)(A) Third, to each county an amount equal to the delinquent
2	personal property taxes, plus penalty, of the owner or owners of the
3	delinquent land as certified by the county collector, which amount shall be
4	held in an escrow fund administered by and remitted to the counties after one
5	(1) calendar year of their receipt by the Commissioner of State Lands.
6	(B) The Commissioner of State Lands shall review the
7	information provided by the county collector and any other interested party
8	to ascertain:
9	(i) Whether the personal property tax and
10	penalty qualifies to be withheld from the delinquent land sale proceeds; and
11	(ii) The amount of personal property tax and
12	penalty that qualifies under this subdivision (a)(3) to be withheld.
13	(C) If the Commissioner of State Lands is required to make
14	a refund of the personal property taxes withheld under this subdivision
15	(a)(3)(A) to a purchaser of delinquent lands for any reason, the amount of
16	the refund shall be recovered by the Commissioner of State Lands from the
17	county or counties that originally received the proceeds under this
18	subdivision (a)(3) of the delinquent land sale.
19	(D) The Commissioner of State Lands shall promulgate rules
20	and forms needed to administer this subdivision (a)(3).
21	(E) This section does not require the Commissioner of
22	State Lands to search county records to determine whether an owner of tax
23	delinguent land owes delinguent personal property taxes.
24	(F) This section does not grant a county a right to a lien
25	against real property for the payment of delinquent personal property tax;
26	and
27	(3)(4) Third Fourth, to be placed in another escrow fund
28	administered by the Commissioner of State Lands, the remainder, if any.
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30	/s/ Davenport
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