

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 87th General Assembly
3 Regular Session, 2009

A Bill

HOUSE BILL 2270

4
5 By: Representative King
6
7

For An Act To Be Entitled

8
9 AN ACT TO AMEND SUBURBAN IMPROVEMENT DISTRICT LAW
10 CONCERNING THE COLLECTION OF TAXES; AND FOR OTHER
11 PURPOSES.
12

Subtitle

13
14 TO AMEND SUBURBAN IMPROVEMENT DISTRICT
15 LAW CONCERNING THE COLLECTION OF TAXES.
16
17

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

20 SECTION 1. Arkansas Code § 14-92-602(b), concerning collection of
21 taxes by a district, is amended to read as follows:

22 (b)(1) Once the election is made, and so long as it continues in
23 force, the clerk shall no longer extend the district taxes upon the county
24 tax books and the collector shall no longer collect the district taxes.

25 (2) The district ~~shall be~~ is solely responsible for collecting
26 the taxes, which shall be due and payable:

27 (A) On or before October 10 of each year; or

28 (B) Under collection procedures determined by resolution
29 of the board of commissioners of the district, which may include without
30 limitation a procedure for:

31 (i) A deadline before October 10 of each year; and

32 (ii) Collection of taxes on an installment schedule.
33
34
35
36

