

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

SENATE BILL 449

4  
5 By: Senator D. Johnson  
6 By: Representative Webb

## For An Act To Be Entitled

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10 AN ACT TO ALLOW A QUORUM COURT THAT USES A  
11 COMPUTERIZED TAX SYSTEM TO DESIGNATE THE  
12 APPROPRIATE COUNTY OFFICER TO PREPARE COUNTY TAX  
13 SETTLEMENTS; AND FOR OTHER PURPOSES.

## Subtitle

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16 TO ALLOW A QUORUM COURT THAT USES A  
17 COMPUTERIZED TAX SYSTEM TO DESIGNATE THE  
18 APPROPRIATE COUNTY OFFICER TO PREPARE  
19 COUNTY TAX SETTLEMENTS.

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

23  
24 SECTION 1. Arkansas Code § 26-28-102(a), concerning the use of the  
25 computer in the preparation of the tax books, is amended to read as follows:

26 (a)(1) ~~Whenever any county in this state shall desire or elect, by~~  
27 ~~appropriate action, If a county by appropriate action elects~~ to acquire,  
28 lease, rent, or otherwise provide for the use of electronic data processing  
29 equipment, commonly referred to as a computer, to keep the assessment  
30 records, to prepare the tax books, to prepare the tax settlements, and to  
31 prepare the county collector's records and receipts for property taxes, the  
32 quorum court, by ordinance, may designate ~~the~~ one (1) or more appropriate  
33 county ~~officer~~ officers to be responsible for the maintenance and operation  
34 of the computer ~~and, the keeping of the assessment records,~~ the preparation  
35 of the tax books, the preparation of the county collector's records and  
36 receipts for property taxes, and the preparation of the tax settlements.



1           (2)(A) If any county ~~office,~~ officer other than the county  
2 clerk, is designated to prepare the tax books or tax settlements, that ~~office~~  
3 county officer shall be reimbursed in the manner provided by law.

4           (B) If the county assessor is designated as the ~~agency~~  
5 county officer to keep the assessment records, prepare the tax books, and  
6 prepare county collector's receipts by use of electronic data processing  
7 equipment, the cost shall be prorated among the respective taxing units in  
8 the same manner as is provided by law for defraying the cost of operating the  
9 county assessor's office.

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11           SECTION 2. Arkansas Code § 26-39-201(b)(2), concerning settlement with  
12 the county treasurer, is amended to read as follows:

13           (2) Upon the issuance of a certificate of the county clerk or  
14 other county officer designated pursuant to § 26-28-102(a), ~~which shall be~~  
15 that is issued on or before the thirtieth day of each month, the county  
16 treasurer ~~will~~ shall transfer to the various funds ninety percent (90%) of  
17 the advance payments made by the county collector during the collecting  
18 period and, upon final settlement, the proper adjustments ~~will~~ shall be made  
19 with the various accounts and the balance remaining in the unapportioned  
20 account ~~will~~ shall be distributed upon order of the county court approving  
21 the final settlement of the county collector.

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23           SECTION 3. Arkansas Code § 26-39-401 is amended to read as follows:  
24           26-39-401. Penalty.

25           Any county clerk or other county officer designated pursuant to § 26-  
26 28-102(a) who fails to set up the settlement of the county collector setting  
27 forth the amount due the various funds, on or before the fourth Monday of  
28 December of each year, ~~shall be~~ upon conviction is guilty of a violation  
29 punishable by a fine of one hundred dollars (\$100) or removal from office.

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31           SECTION 4. Arkansas Code § 26-39-406 is amended to read as follows:  
32           26-39-406. Distribution to funds.

33           All taxes collected and arising under ~~the provisions of~~ any law of this  
34 state ~~from taxation~~ shall be distributed by the Auditor of State if in  
35 possession of state authority, ~~or,~~ if in possession of county authority, by  
36 the clerk of the county court or other county officer designated pursuant to

1 § 26-28-102(a), to the several funds to which ~~they~~ the taxes belong.

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