

1 State of Arkansas  
2 89th General Assembly  
3 Regular Session, 2013  
4

*As Engrossed: H1/24/13*  
**A Bill**

HOUSE BILL 1023

5 By: Representative Mayberry  
6 By: Senator U. Lindsey  
7

**For An Act To Be Entitled**

9 AN ACT TO ALLOW COUNTY SHERIFFS AND COLLECTORS TO  
10 ESTABLISH A REGISTRY FOR SENDING PROPERTY TAX  
11 STATEMENTS AND NOTICES ELECTRONICALLY USING  
12 INFORMATION PROVIDED BY THE TAXPAYERS; TO PROVIDE  
13 ENHANCED DELIVERY OF TAX STATEMENTS; TO REDUCE COSTS  
14 IN SENDING TAX STATEMENTS AND NOTICES; AND FOR OTHER  
15 PURPOSES.  
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**Subtitle**

18 TO ALLOW COUNTY OFFICIALS TO STREAMLINE  
19 DELIVERY OF CERTAIN DOCUMENTS.  
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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25 SECTION 1. Arkansas Code 26-35-705, concerning the mailing of tax  
26 statements, is amended to add an additional subsection to read as follows:

27 26-35-705. Mailing tax statements.

28 (a) No later than July 1 of each year, the county sheriff or county  
29 collector shall be required to mail statements of taxes due by ~~any~~ a taxpayer  
30 to the address provided by the taxpayer.

31 (b)(1) No later than July 1 of each year, the county sheriff or  
32 collector may in his or her discretion establish an electronic registry  
33 allowing each taxpayer to voluntarily register the taxpayer's personal  
34 information authorizing statements of taxes due by the taxpayer to be sent  
35 electronically using the information provided by the taxpayer.

36 (2) The county sheriff or county collector in his or her



1 discretion may provide electronically to the taxpayer subsequent statements  
2 or notices for property taxes due or delinquent by using the information  
3 provided by the taxpayer.

4 (3) In the event the taxpayer's information changes and the  
5 electronic attempt to notify is returned undelivered, it shall be the  
6 taxpayer's obligation to furnish the correct information or the tax  
7 statements will be sent to the mailing address of the taxpayer.

8 (c) In the event that the mailing address or electronic address  
9 information of the taxpayer changes, the taxpayer has an obligation to  
10 furnish the correct mailing address or electronic address information.

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12 SECTION 2. Arkansas Code 26-35-706, concerning postage fees, is  
13 amended to add an additional subsection to read as follows:

14 (e) Due to the substantial savings in postage, paper, handling, and  
15 labor cost from delivery of statements and notices electronically using  
16 information provided by the taxpayer, the county sheriff or county collector  
17 sending the tax statement and notices may waive the costs for mail delivery  
18 from taxpayer property tax statements or may charge the reduced costs of  
19 electronic notification.

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21 /s/Mayberry  
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