

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015  
4

As Engrossed: H3/17/15 H3/24/15

# A Bill

HOUSE BILL 1698

5 By: Representative C. Douglas  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND THE PENALTY FOR NOT PROVIDING A NAME  
9 AND DESCRIPTION OF PERSONAL AND REAL PROPERTY; AND  
10 FOR OTHER PURPOSES.  
11  
12

## Subtitle

14 TO AMEND THE PENALTY FOR NOT PROVIDING A  
15 NAME AND DESCRIPTION OF PERSONAL AND REAL  
16 PROPERTY.  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 26-26-202 is amended to read as follows:

22 26-26-202. Refusal to give name or description of property.

23 (a) ~~It shall be~~ is unlawful for ~~any a~~ person to refuse to give the  
24 county assessor or the appointed deputy his or her name and a complete and  
25 accurate description of his or her personal and real property, together with  
26 the location and value of it.

27 (b) ~~Any person so refusing, upon conviction, shall be guilty of a~~  
28 ~~violation and shall be fined in any sum not less than ten dollars (\$10.00)~~  
29 ~~and not more than twenty-five dollars (\$25.00)~~ If the county assessor  
30 determines that a person has violated subsection (a) of this section, the  
31 county assessor may assess and levy against the person who violated  
32 subsection (a) of this section:

33 (1)(A) The annual amount of ad valorem taxes on the real  
34 property or personal property, or both, for each of the years during which  
35 the person did not give the county assessor or appointed deputy all of the  
36 information required under subsection (a).



