

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

As Engrossed: H3/17/15

A Bill

HOUSE BILL 1771

5 By: Representative Shepherd
6

For An Act To Be Entitled

8 AN ACT CONCERNING THE COLLECTION OF DELINQUENT TAXES,
9 PENALTIES, AND INTEREST ON MINERAL INTERESTS; TO
10 AMEND THE METHODS OF COLLECTING DELINQUENT TAXES,
11 PENALTIES, AND INTEREST ON MINERAL INTERESTS; AND FOR
12 OTHER PURPOSES.
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Subtitle

15 TO AMEND THE METHODS OF COLLECTING
16 DELINQUENT TAXES, PENALTIES, AND INTEREST
17 ON MINERAL INTERESTS.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 *SECTION 1. Arkansas Code § 26-36-213(a)(2)(C), concerning delinquent*
24 *taxes on mineral interests, is amended to read as follows:*

25 *(C)(i) The county collector ~~shall not~~ may receive or*
26 *accept a partial payment of the delinquent taxes, penalties, and interest*
27 *due.*

28 *(ii) If, at the end of the ninety-day period allowed*
29 *for the return of the certified statement or account, a person to which the*
30 *certified statement or account for taxes is presented has in the person's*
31 *possession an amount of funds due and owing to the delinquent taxpayer that*
32 *is less than the amount of the taxes, penalties, and interest that the*
33 *delinquent taxpayer owes, the person to which the certified statement or*
34 *account is presented ~~is not required to~~ shall pay ~~any~~ the amount in the*
35 *person's possession.*
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/s/Shepherd