1	State of Arkansas	
2	93rd General Assembly A Bill	
3	Regular Session, 2021 HOUSE BILL	1036
4		
5	By: Representative Tosh	
6	By: Senator D. Wallace	
7		
8	For An Act To Be Entitled	
9	AN ACT TO AMEND THE ARKANSAS COUNTY ACCOUNTING LAW OF	
10	1973 TO REQUIRE COUNTIES TO PROVIDE PROOF OF PAYROLL	
11	TAX PAYMENT AND RETIREMENT SYSTEM CONTRIBUTIONS; AND	
12	FOR OTHER PURPOSES.	
13		
14	Cubtitle	
15	Subtitle	
16	TO AMEND THE ARKANSAS COUNTY	
17	ACCOUNTING LAW OF 1973 TO REQUIRE	
18 19	COUNTIES TO PROVIDE PROOF OF PAYROLL TAX PAYMENT AND RETIREMENT SYSTEM	
20	CONTRIBUTIONS.	
21	CONTRIBUTIONS.	
22		
23	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:	
24		
25	SECTION 1. Arkansas Code Title 14, Chapter 25, Subchapter 1, is	
26	amended to add an additional section to read as follows:	
27	14-25-119. Proof of payment of payroll taxes and retirement system	
28	contributions.	
29	(a) The county official responsible for the payment of payroll taxe	<u>es</u>
30	and Arkansas Public Employees' Retirement System contributions of county	
31	employees shall provide evidence of payment of payroll taxes and retiremen	<u>nt</u>
32	system contributions to the:	
33	(1) County judge;	
34	(2) County clerk; and	
35	(3) County treasurer.	
36	(b) Evidence of payment of payroll taxes and retirement system	

1	contributions	under	this	section	shall	be	provided	within	thirty	(30)	days	of
2	payment.											
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