

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4

# A Bill

HOUSE BILL 1345

5 By: Representative Brooks  
6 By: Senator K. Hammer  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING THE DATES TAXES  
10 ARE DUE AND PAYABLE; TO ALLOW COUNTY COLLECTORS TO  
11 COLLECT TAXES BEFORE THE FIRST BUSINESS DAY IN MARCH  
12 UNDER CERTAIN CIRCUMSTANCES; TO DECLARE AN EMERGENCY;  
13 AND FOR OTHER PURPOSES.  
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## Subtitle

16 TO AMEND THE LAW CONCERNING THE DATES  
17 TAXES ARE DUE AND PAYABLE; TO ALLOW  
18 COUNTY COLLECTORS TO COLLECT TAXES BEFORE  
19 THE FIRST BUSINESS DAY IN MARCH UNDER  
20 CERTAIN CIRCUMSTANCES; AND TO DECLARE AN  
21 EMERGENCY.  
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24

25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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27 SECTION 1. Arkansas Code § 26-26-1408(b), concerning the time for  
28 assessment and payment of personal property taxes, is amended to read as  
29 follows:

30 (b)(1) ~~Personal~~ Except as provided in subdivision (b)(2) of this  
31 section, personal property taxes are payable each year between the first  
32 business day in March and October 15 inclusive.

33 (2) A taxpayer may pay personal property taxes before the first  
34 business day in March if the county collector exercises his or her  
35 authorization under § 26-35-501(a)(1)(B) to open the tax books before the  
36 first business day in March.



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 2 SECTION 2. Arkansas Code § 26-35-501(a)(1), concerning the time to pay  
 3 property tax and the timeline for making installment payments of property  
 4 tax, is amended to read as follows:

5 (a)(1)(A) All Except as provided in subdivision (a)(1)(B) of this  
 6 section, all ad valorem taxes levied on real and personal property by the  
 7 several county courts of the state when assembled for the purpose of levying  
 8 taxes, except taxes on the property of utilities and carriers and all ad  
 9 valorem taxes on real property held in escrow, are due and payable between  
 10 the first business day in March and October 15 inclusive in the year  
 11 succeeding the year in which the levy is made.

12 (B) A county collector may open the tax books for payment  
 13 of ad valorem taxes before the first business day in March if:

14 (i) The tax books have been delivered; and

15 (ii) The real and personal property taxes have been  
 16 certified for collection.

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 18 SECTION 3. Arkansas Code § 26-35-501(a)(2)(A)(i), concerning the time  
 19 to pay property tax and the timeline for making installment payments of  
 20 property tax, is amended to read as follows:

21 (i) The first installment of one-fourth ( $\frac{1}{4}$ ) of the  
 22 amount of the taxes is payable between the first business day in March or, if  
 23 the county collector opens the tax books early under subdivision (a)(1)(B) of  
 24 this section, the date the county collector opens the tax books, and the  
 25 third Monday in April inclusive;

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 27 SECTION 4. Arkansas Code § 26-36-201(a)(1), concerning the dates that  
 28 property taxes are due and payable, is amended to read as follows:

29 (a)(1)(A) All Except as provided in subdivision (a)(1)(B) of this  
 30 section, all taxes levied on real estate and personal property for the county  
 31 courts of this state, when assembled for the purpose of levying taxes, are  
 32 due and payable at the county collector's office between the first business  
 33 day of March and October 15 inclusive.

34 (B) A county collector may open the tax books for payment  
 35 of taxes before the first business day in March if:

36 (i) The tax books have been delivered; and

1                   (ii) The real and personal property taxes have been  
 2 certified for collection.

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 4           SECTION 5. EMERGENCY CLAUSE. It is found and determined by the  
 5 General Assembly of the State of Arkansas that local governments have  
 6 suffered a fiscal decline as a result of the coronavirus 2019 (COVID-19)  
 7 pandemic; that the negative effect the coronavirus 2019 (COVID-19) pandemic  
 8 has had on local governments' revenue has impacted local governments' ability  
 9 to provide important services to maintain public peace and safety; and that  
 10 this act is immediately necessary to allow county collectors to collect taxes  
 11 earlier to assist local governments in obtaining the revenue necessary to  
 12 continuing providing important services to maintain public peace and safety.  
 13 Therefore, an emergency is declared to exist, and this act being immediately  
 14 necessary for the preservation of the public peace, health, and safety shall  
 15 become effective on:

16                   (1) The date of its approval by the Governor;

17                   (2) If the bill is neither approved nor vetoed by the Governor,  
 18 the expiration of the period of time during which the Governor may veto the  
 19 bill; or

20                   (3) If the bill is vetoed by the Governor and the veto is  
 21 overridden, the date the last house overrides the veto.