

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

As Engrossed: S4/20/21 S4/21/21

A Bill

HOUSE BILL 1698

5 By: Representative Jett
6 By: Senator J. Dismang
7

For An Act To Be Entitled

9 AN ACT CONCERNING THE COLLECTION OF DELINQUENT TAXES;
10 TO AMEND THE LAW CONCERNING DELINQUENT PROPERTY
11 TAXES; TO AMEND THE LAW CONCERNING THE FEE CHARGED
12 FOR COLLECTION ASSISTANCE IN SETTING OFF CERTAIN
13 DEBTS AGAINST STATE TAX REFUNDS; AND FOR OTHER
14 PURPOSES.

Subtitle

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18 TO AMEND THE LAW CONCERNING DELINQUENT
19 PROPERTY TAXES; AND TO AMEND THE LAW
20 CONCERNING THE FEE CHARGED FOR SETTING
21 OFF DEBTS AGAINST STATE TAX REFUNDS.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. Arkansas Code § 26-36-202 is repealed.

27 ~~26-36-202. Payment of delinquent taxes.~~

28 ~~(a) No taxes returned delinquent shall be paid into the State Treasury~~
29 ~~except by the county collector.~~

30 ~~(b) It shall be the duty of the county clerk to add a penalty of ten~~
31 ~~percent (10%) upon all taxes returned delinquent, which shall be collected in~~
32 ~~the manner provided for the collection of delinquent taxes.~~
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34 SECTION 2. Arkansas Code § 26-36-316(b)(1), concerning the disposition
35 of proceeds collected for purposes of setting off a debt owed to a claimant
36 agency against a taxpayer's state tax refund, is amended to read as follows:



1 (b)(1)~~(A)~~ For purposes of this subchapter, ~~except as provided under~~
2 ~~subdivision (b)(1)(B) of this section,~~ five percent (5%) of the proceeds
3 collected by the division through setoff shall represent the division's cost
4 of effecting setoff, and these costs shall be charged to the respective
5 claimant agency as a collection assistance fee.

6 ~~(B) If the claimant agency is a circuit court, county~~
7 ~~court, district court, or city court, or a housing authority created under §~~
8 ~~14-169-101 et seq., ten percent (10%) of the proceeds collected by the~~
9 ~~division through setoff shall represent the division's cost of effecting~~
10 ~~setoff and shall be charged to the respective circuit court, county court,~~
11 ~~district court, or city court, or housing authority as a collection~~
12 ~~assistance fee.~~

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14 /s/Jett
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