

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

As Engrossed: H3/6/23

A Bill

HOUSE BILL 1341

5 By: Representative Painter
6 By: Senator Flippo
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING COUNTY COLLECTORS'
10 TAX BILLS AND RECEIPTS; AND FOR OTHER PURPOSES.

Subtitle

14 TO AMEND THE LAW CONCERNING COUNTY
15 COLLECTORS' TAX BILLS AND RECEIPTS.
16
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
19

20 SECTION 1. Arkansas Code § 26-23-204 is amended to read as follows:
21 26-23-204. Tax bill information.

22 In order to assist property taxpayers to better understand their
23 *property tax bills, the following information shall be included on each tax*
24 *bill sent by the county collector:*

25 (1) The dollar amount of the taxpayer's total tax bill
26 distributed to each taxing unit in the county where the taxpayer's property
27 is taxed;

28 (2) The millage rate levied by each taxing unit used to
29 determine the tax distribution to each taxing unit and the percentage of the
30 full value of the taxpayer's property that each millage rate levy represents;
31 and

32 ~~(3) The percentage of the full value of the property shall be~~
33 ~~calculated by multiplying the legal assessment level by the appropriate~~
34 ~~millage rate levy;~~

35 ~~(4) The sum of the millage rates levied by each taxing unit, the~~
36 ~~percentage of the full value of the taxpayer's property that the sum of the~~



1 millage rate levies represents, and the total dollar amount due and billed;
2 and

3 (5) The internet address for the county's official website.

5 SECTION 2. Arkansas Code § 26-35-1004 is amended to read as follows:
6 26-35-1004. Tax receipt form.

7 The Upon request by the person paying taxes, the county collector,
8 ~~whenever any taxes are paid,~~ shall give the person paying them taxes a
9 receipt dated, numbered, and filled out so as to show by whom, on what, and
10 amount of taxes paid, amount of land and personalty, and percentage rate at
11 the foot of the receipts. The receipt shall be prepared for the purpose and,
12 in case of land, distinctly specify it as it is described on the tax books.
13 ~~The receipt may be in the following form:~~

TAX RECEIPT FOR 20____

Parts-of-section	Section	Township	Range	Acres	100ths	Valuation	No.	School-Dist.
Total Valuation of real property as valued on tax books								
Value of personal property as per tax books								
Total valuation of real and personal property taxed								
			Dollars	Cts				
State Tax, 1/2 mill, S-S.					REMARKS - Tax - holder of this receipt is requested to examine it thoroughly and, should there be a mistake in it, return it immediately for correction.			
Sinking Fund Tax, 4 mills, cur.								
General School Tax, 2 mills, S-S.								
Anytown, 1/2 mill								
County General Tax, 2 mills, C-S.								
Co-Debt Tax, 2 mills, C-C-S or cur.								
District School Tax, S-S.								
Corporation Tax, cur.								
Assessor's Penalty, S-S.								
Poll Tax, S-S.								

COLLECTOR'S OFFICE

Received of _____ County, Arkansas, 20____

_____ Dollars

100%

Taxes for the year 20____ upon the property herein described, as charged upon the Tax Books:

Sheriff and Ex-Officio Collector of Taxes for _____ County, Arkansas

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/s/Painter