

Stricken language would be deleted from and underlined language would be added to present law.  
Act 1485 of the Regular Session

State of Arkansas  
89th General Assembly  
Regular Session, 2013

As Engrossed: H4/1/13  
**A Bill**

HOUSE BILL 1934

By: Representative Wardlaw

### **For An Act To Be Entitled**

AN ACT TO ENHANCE THE COLLECTION OF SOLID WASTE FEES  
RESULTING FROM THE STATE MANDATE FOR THE COLLECTION  
AND DISPOSAL OF SOLID WASTE; AND OTHER PURPOSES.

### **Subtitle**

TO ENHANCE THE COLLECTION OF SOLID WASTE  
FEES RESULTING FROM THE STATE MANDATE FOR  
THE COLLECTION AND DISPOSAL OF SOLID  
WASTE.

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

*SECTION 1. Arkansas Code § 26-37-205(a), concerning the distribution of funds following a sale of tax-delinquent lands, is amended to read as follows:*

*(a) All moneys collected by the Commissioner of State Lands from the sale or redemption of tax-delinquent lands shall be distributed as follows:*

*(1)(A) First, to the Commissioner of State Lands, the penalties, the collection fees, the sale costs, and the other costs as prescribed by law.*

*(B) The sale costs, include without limitation fees for title work;*

*(2) Second, to each county an amount equal to the taxes due plus interest and costs to the county as certified by the county collector, which amount shall be held in an escrow fund administered by and remitted to the county within one (1) calendar year of the receipt of the moneys by the Commissioner of State Lands;*



(3)(A) *Third, to each county an amount equal to the delinquent personal property taxes, plus penalty, of the owner or owners of the tax-delinquent land as certified by the county collector, which amount shall be held in an escrow fund administered by and remitted to the county after one (1) calendar year of the receipt of the moneys by the Commissioner of State Lands.*

(B) *The Commissioner of State Lands shall review the information provided by the county collector and any other interested party to ascertain:*

(i) *Whether the personal property tax and penalty qualifies to be withheld from the tax-delinquent land sale proceeds; and*

(ii) *The amount of personal property tax and penalty that qualifies under this subdivision (a)(3) to be withheld.*

(C) *If the Commissioner of State Lands is required to make a refund of the personal property taxes withheld under subdivision (a)(3)(A) of this section to a purchaser of tax-delinquent lands for any reason, the amount of the refund shall be recovered by the Commissioner of State Lands from the county or counties that originally received the proceeds under this subdivision (a)(3) of this section of the tax-delinquent land sale.*

(D) *The Commissioner of State Lands shall promulgate rules and forms needed to administer this subdivision (a)(3).*

(E) *This section does not require the Commissioner of State Lands to search county records to determine whether an owner of tax-delinquent land owes delinquent personal property taxes.*

(F) *This section does not grant a county a right to a lien against real property for the payment of delinquent personal property tax;*

(4)(A) *Fourth, to the Department of Finance and Administration an amount equal to the delinquent tax, penalty, and interest owed to the Department of Finance and Administration and for which certificates of indebtedness have been filed against the owner or owners of the tax-delinquent land as certified by the Department of Finance and Administration, which amount shall be held in an escrow fund administered by and remitted to the Department of Finance and Administration within one (1) calendar year after the receipt of the moneys by the Commissioner of State Lands.*

(B) *If the Commissioner of State Lands is required to make a refund of the taxes withheld under subdivision (a)(4)(A) of this section to*

*a purchaser of tax-delinquent lands for any reason, the amount of the refund shall be recovered by the Commissioner of State Lands from the Department of Finance and Administration from the proceeds originally received under this subdivision (a)(4).*

*(C) The Commissioner of State Lands shall promulgate rules and forms needed to administer this subdivision (a)(4); ~~and~~*

*(5)(A) Fifth, to each county an amount equal to the delinquent solid waste assessments, plus penalty and interest, of the owner or owners of the tax-delinquent land as certified by the county collector, which amount shall be held in an escrow fund administered by and remitted to the county after one (1) calendar year of the receipt of the moneys by the Commissioner of State Lands.*

*(B) The Commissioner of State Lands shall review the information provided by the county collector and any other interested party to ascertain:*

*(i) Whether the amount of delinquent solid waste assessment and penalty and interest qualifies to be withheld from the tax-delinquent land sale proceeds; and*

*(ii) The amount of delinquent solid waste assessment and penalty and interest that qualifies under this subdivision (a)(5) to be withheld.*

*(C) If the Commissioner of State Lands is required to make a refund of the delinquent solid waste assessment withheld under subdivision (a)(5)(A) of this section to a purchaser of tax-delinquent lands for any reason, the amount of the refund shall be recovered by the Commissioner of State Lands from the county or counties that originally received the proceeds under this subdivision (a)(5) of this section of the tax-delinquent land sale.*

*(D) The Commissioner of State Lands shall promulgate rules and forms needed to administer this subdivision (a)(5).*

*(E) This section does not require the Commissioner of State Lands to search county records to determine whether an owner of tax-delinquent land owes delinquent solid waste assessments.*

*(F) This section does not grant a county a right to a lien against real property for the payment of delinquent solid waste assessment; and*

~~(5)~~ Fifth (6) Sixth, to be placed in another escrow fund administered by the Commissioner of State Lands, the remainder, if any.

*/s/Wardlaw*

**APPROVED: 04/22/2013**