

Stricken language would be deleted from and underlined language would be added to present law.
Act 346 of the Regular Session

State of Arkansas
90th General Assembly
Regular Session, 2015

As Engrossed: H2/26/15
A Bill

HOUSE BILL 1379

By: Representatives Bragg, Ballinger, Baltz, Bell, Harris, Holcomb, Jean, Lampkin, McElroy, Vaught,
Wardlaw

By: Senator E. Cheatham

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE ASSESSMENT OF
TIMBERLAND; TO DECLARE AN EMERGENCY; AND FOR OTHER
PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING THE
ASSESSMENT OF TIMBERLAND AND TO DECLARE
AN EMERGENCY.

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

SECTION 1. Arkansas Code § 14-284-212(g), concerning assessments for fire protection districts outside cities or towns, is amended to add an additional subdivision to read as follows:

(3)(A)(i) On and after the effective date of this act, the elected board of commissioners of a fire protection district shall assess timberland at a rate not to exceed twenty-five percent (25%) of the forest fire protection tax under § 26-61-103.

(ii) The current assessment rate on timberland in effect on the effective date of this act may stay the same but shall not be increased beyond the rate under this subdivision (g)(3).

(B) As used in this section, "timberland" means the same as defined in §26-61-102.

SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General



Assembly of the State of Arkansas that there are millions of acres of privately-owned timberland in this state; that private timberland owners pay a forest fire protection tax to the Arkansas Forestry Commission to assist with the provision of fire services for those timberlands; and that this act is immediately necessary to limit the amount of fees, assessments, and taxes a timberland owner pays for the same services. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on:

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

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

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

/s/Bragg

APPROVED: 03/06/2015