

State of Arkansas
91st General Assembly
Regular Session, 2017

A Bill

SENATE BILL 282

By: Senators B. Johnson, Flippo

By: Representative Speaks

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE COLLECTION AND DISTRIBUTION OF DELINQUENT PERSONAL TAXES; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING THE COLLECTION AND DISTRIBUTION OF DELINQUENT PERSONAL TAXES.

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

SECTION 1. Arkansas Code § 26-36-209(b) and (c), concerning the time and manner for returns, are amended to read as follows:

(b)(1) The county collector shall pay over to the county treasurer on the first day of each month or within ~~five (5) working~~ ten (10) days after the first day of each month all amounts collected for his or her county under this section.

(2) However, upon a certificate of distribution of the amounts collected under this section being prepared by the county clerk, county collector, or other county officer designated pursuant to § 26-28-102(a), which certificate shall be issued on or before the thirtieth day of each month, the county treasurer shall transfer to the various funds the amount due each fund.

(c)(1) All costs associated with such delinquent personal property taxes shall be prorated to the original taxing entities.

(2) All penalties shall be deposited as county revenues in the



county general fund ~~unless a county has a functioning executive council and full-time school district coordinator established under § 6-12-315, in which case the penalties shall be divided fifty percent (50%) to the county general fund and fifty percent (50%) to the county common school fund.~~

APPROVED: 02/17/2017