

State of Arkansas
92nd General Assembly
Regular Session, 2019

A Bill

HOUSE BILL 1910

By: Representative M. Gray

For An Act To Be Entitled

AN ACT TO PROVIDE FOR CERTIFICATES OF INDEBTEDNESS UNDER THE ARKANSAS TAX PROCEDURE ACT TO BE PUBLISHED ON THE OFFICIAL WEBSITE MAINTAINED BY THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE FOR CERTIFICATES OF INDEBTEDNESS UNDER THE ARKANSAS TAX PROCEDURE ACT TO BE PUBLISHED ON THE OFFICIAL WEBSITE MAINTAINED BY THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION.

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

SECTION 1. Arkansas Code § 26-18-701(a)(1)(A), concerning the issuance of certificates of indebtedness and execution under the Arkansas Tax Procedure Act, is amended to read as follows:

(a)(1)(A)(i) If a taxpayer does not timely and properly pursue his or her remedies seeking relief from a decision of the Director of the Department of Finance and Administration and a final assessment is made against the taxpayer, or if the taxpayer fails to pay the deficiency assessed upon notice and demand, then the director shall, as soon as practicable thereafter, issue to the circuit clerk of any county of the state a certificate of indebtedness certifying that the person named in the certificate of indebtedness is indebted to the state for the amount of the tax established by the director



as due.

(ii)(a) The director may publish an electronic copy of a certificate of indebtedness issued under subdivision (a)(1)(A)(i) of this section on the official website maintained by the director.

(b) The director shall remove an electronic copy of a certificate of indebtedness published under subdivision (a)(1)(A)(ii)(a) of this section upon:

(1) Satisfaction of the underlying indebtedness that is the subject of the certificate of indebtedness; and

(2) The issuance of a release of the certificate of indebtedness on the records of the circuit clerk.

APPROVED: 4/10/19