

Stricken language would be deleted from and underlined language would be added to present law.  
Act 1065 of the Regular Session

State of Arkansas  
93rd General Assembly  
Regular Session, 2021

As Engrossed: S4/20/21 S4/21/21  
**A Bill**

HOUSE BILL 1698

By: Representative Jett  
By: Senator J. Dismang

**For An Act To Be Entitled**

AN ACT CONCERNING THE COLLECTION OF DELINQUENT TAXES;  
TO AMEND THE LAW CONCERNING DELINQUENT PROPERTY  
TAXES; TO AMEND THE LAW CONCERNING THE FEE CHARGED  
FOR COLLECTION ASSISTANCE IN SETTING OFF CERTAIN  
DEBTS AGAINST STATE TAX REFUNDS; AND FOR OTHER  
PURPOSES.

**Subtitle**

*TO AMEND THE LAW CONCERNING DELINQUENT  
PROPERTY TAXES; AND TO AMEND THE LAW  
CONCERNING THE FEE CHARGED FOR SETTING  
OFF DEBTS AGAINST STATE TAX REFUNDS.*

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

SECTION 1. Arkansas Code § 26-36-202 is repealed.

~~26-36-202. Payment of delinquent taxes.~~

~~(a) No taxes returned delinquent shall be paid into the State Treasury except by the county collector.~~

~~(b) It shall be the duty of the county clerk to add a penalty of ten percent (10%) upon all taxes returned delinquent, which shall be collected in the manner provided for the collection of delinquent taxes.~~

SECTION 2. Arkansas Code § 26-36-316(b)(1), concerning the disposition of proceeds collected for purposes of setting off a debt owed to a claimant agency against a taxpayer's state tax refund, is amended to read as follows:



(b)(1)~~(A)~~ For purposes of this subchapter, ~~except as provided under subdivision (b)(1)(B) of this section,~~ five percent (5%) of the proceeds collected by the division through setoff shall represent the division's cost of effecting setoff, and these costs shall be charged to the respective claimant agency as a collection assistance fee.

~~(B) If the claimant agency is a circuit court, county court, district court, or city court, or a housing authority created under § 14-169-101 et seq., ten percent (10%) of the proceeds collected by the division through setoff shall represent the division's cost of effecting setoff and shall be charged to the respective circuit court, county court, district court, or city court, or housing authority as a collection assistance fee.~~

*/s/Jett*

**APPROVED: 4/30/21**