

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1036

By: Representative Tosh
By: Senator D. Wallace

For An Act To Be Entitled

AN ACT TO AMEND THE ARKANSAS COUNTY ACCOUNTING LAW OF 1973 TO REQUIRE COUNTIES TO PROVIDE PROOF OF PAYROLL TAX PAYMENT AND RETIREMENT SYSTEM CONTRIBUTIONS; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE ARKANSAS COUNTY ACCOUNTING LAW OF 1973 TO REQUIRE COUNTIES TO PROVIDE PROOF OF PAYROLL TAX PAYMENT AND RETIREMENT SYSTEM CONTRIBUTIONS.

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

SECTION 1. Arkansas Code Title 14, Chapter 25, Subchapter 1, is amended to add an additional section to read as follows:

14-25-119. Proof of payment of payroll taxes and retirement system contributions.

(a) The county official responsible for the payment of payroll taxes and Arkansas Public Employees' Retirement System contributions of county employees shall provide evidence of payment of payroll taxes and retirement system contributions to the:

- (1) County judge;
- (2) County clerk; and
- (3) County treasurer.

(b) Evidence of payment of payroll taxes and retirement system



contributions under this section shall be provided within thirty (30) days of payment.

APPROVED: 3/11/21