

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1634

By: Representative L. Fite

By: Senator L. Eads

For An Act To Be Entitled

AN ACT TO AMEND THE LAW GOVERNING LOCAL TAX
COLLECTION PROCEDURES; TO REPEAL OBSOLETE LAWS IN
CONNECTION WITH THE COLLECTION OF LOCAL TAX; AND FOR
OTHER PURPOSES.

Subtitle

TO AMEND THE LAW GOVERNING LOCAL TAX
COLLECTION PROCEDURES; AND TO REPEAL
OBSOLETE LAWS IN CONNECTION WITH THE
COLLECTION OF LOCAL TAX.

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

SECTION 1. Arkansas Code §§ 26-35-702, 26-35-703, 26-35-704 are repealed.

~~26-35-702. Location — Notice.~~

~~County sheriffs and county collectors shall be permitted to collect all taxes at the county seats of the respective counties, after having given notice to be published for four (4) weeks in some newspaper published in the county and by posting notices in three (3) public places in each township to the effect that taxes are due and payable at the time specified in § 26-35-501 and that the books will be kept at the county site of the county for the collection of taxes for the time mentioned.~~

~~26-35-703. Discontinuance of township visits.~~

~~(a) In all counties, including those having two (2) or more levying~~



~~courts or two (2) or more judicial districts, in which the county collector is required by law to visit each precinct or township in the county for the purpose of collecting taxes due, the county collector shall not be required to make these visits but shall publish notice and collect the taxes as provided by § 26-35-702.~~

~~(b) In any county where the county collector is required to go to the various townships, he or she shall publish a notice in a newspaper stating that his or her visits to the several townships will be discontinued. The notice shall state where the taxes may be paid, and, where there are two (2) or more county sites, the notice shall advise the dates upon which taxes may be paid at the respective sites.~~

~~26-35-704. Tax books at different sites.~~

~~(a) Where there are two (2) or more county sites, the tax books shall be kept at one (1) site part of the time and at the other site part of the time, the time to be divided between the two (2) or more sites as in the judgment of the county collector will be proper.~~

~~(b) Where there are two (2) or more sites, the notices shall state the dates between which the county collector will be at each county site.~~

APPROVED: 3/24/21