

State of Arkansas  
95th General Assembly  
Regular Session, 2025

## A Bill

HOUSE BILL 1273

By: Representative Warren

By: Senator C. Penzo

### For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE REMEDIES AVAILABLE TO THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION; TO AMEND THE LAW CONCERNING THE SUPERIORITY OF A LIEN CREATED BY THE ENTRY OF CERTIFICATE OF INDEBTEDNESS BY THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION; TO PROVIDE THAT A LIEN CREATED BY THE ENTRY OF CERTIFICATE OF INDEBTEDNESS BY THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION IS NOT SUPERIOR TO A PURCHASE MONEY MORTGAGE; AND FOR OTHER PURPOSES.

### Subtitle

TO PROVIDE THAT A LIEN CREATED BY THE ENTRY OF CERTIFICATE OF INDEBTEDNESS ISSUED BY THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION IS NOT SUPERIOR TO A PURCHASE MONEY MORTGAGE.

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

SECTION 1. Arkansas Code § 26-18-701(a)(3)(B), concerning the lien created by the entry of a certificate of indebtedness issued by the Secretary of the Department of Finance and Administration, is amended to read as follows:

(B) This lien is:



(i) In addition to any other lien existing in favor of the state to secure payment of taxes, applicable interest, penalties, and costs, including any costs the circuit clerk is entitled to receive as provided by law for either the filing or the release of this lien; and

(ii) Superior to:

(a) Other liens of any type or character, other than a purchase money mortgage, attaching to the property after the date of entry of the certificate of indebtedness on the judgment docket; and

(b) All claims of unsecured creditors.

**APPROVED: 2/11/25**