

Stricken language would be deleted from and underlined language would be added to present law.
Act 521 of the Regular Session

State of Arkansas
95th General Assembly
Regular Session, 2025

As Engrossed: H3/10/25

A Bill

HOUSE BILL 1274

By: Representative Warren

By: Senator C. Penzo

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE COLLECTION OF REAL PROPERTY TAXES AND PERSONAL PROPERTY TAXES; TO ALLOW A TITLE INSURANCE AGENT, TITLE INSURER, OR TITLE COMPANY TO PAY REAL PROPERTY TAXES IN CONJUNCTION WITH THE ISSUANCE OF A TITLE; AND FOR OTHER PURPOSES.

Subtitle

TO ALLOW A TITLE INSURANCE AGENT, TITLE INSURER, OR TITLE COMPANY TO PAY REAL PROPERTY TAXES IN CONJUNCTION WITH THE ISSUANCE OF A TITLE.

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

SECTION 1. Arkansas Code § 26-35-601(b), concerning the collection of personal property taxes with real estate taxes, is amended to read as follows:

(b) ~~Any~~ Except as provided in subdivisions (c)(2)-(4) of this section, a county collector knowingly accepting payment of general real estate taxes without requiring the payment of personal property taxes due as reflected by the records in the county collector's office shall be deemed guilty of a violation and upon conviction shall be fined in a sum not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100).

SECTION 2. Arkansas Code § 26-35-601(c)(3), concerning the collection of personal property taxes with real estate taxes, is amended to read as



follows:

(3)(A) Notwithstanding the other provisions of this section, a county collector shall accept payment of general real estate taxes on a parcel of property at the time the ownership of the property is being transferred if the taxpayer transferring title to the property has paid all delinquent personal property taxes.

(B)(i) A county collector who receives a written or electronically delivered request from a person or entity facilitating the closing of a real estate transaction for a statement of all real estate taxes owed for the parcel or parcels being conveyed and any related delinquent personal property taxes owed by the owner of the parcel or parcels being conveyed shall respond in writing or by electronic mail within three (3) business days of receiving the request.

(ii) If a county collector fails to comply with subdivision (c)(3)(B)(i) of this section, he or she shall accept the payment of the real estate taxes due on the parcel or parcels that were the subject of the request under subdivision (c)(3)(B)(i) of this section without requiring the payment of any related personal property taxes.

/s/Warren

APPROVED: 4/10/25