

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003
4

A Bill

HOUSE BILL 2198

5 By: Representative Jacobs
6 By: Senator T. Smith
7
8

For An Act To Be Entitled

10 AN ACT TO AMEND ARKANSAS CODE §§ 26-26-1604 AND
11 26-26-1614; TO GIVE THE DIRECTOR OF THE
12 DEPARTMENT OF FINANCE AND ADMINISTRATION THE
13 POWER TO RECOVER AND COLLECT DELINQUENT TAXES;
14 AND FOR OTHER PURPOSES.
15

Subtitle

16 TO GIVE THE DIRECTOR OF THE DEPARTMENT
17 OF FINANCE AND ADMINISTRATION THE POWER
18 TO RECOVER AND COLLECT DELINQUENT TAXES.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 26-26-1604 is amended to read as follows:
25 26-26-1604. Delinquency in filing statement.

26 (a) Should any company fail to file on or before March 1, the complete
27 statement required of it by §§ 26-26-1602 and 26-26-1603 unless for good
28 cause shown, the time for making the return shall be extended for not more
29 than sixty (60) days; the Tax Division of the Arkansas Public Service
30 Commission shall advise the company in writing of the delinquency, and,
31 thereafter, should the company fail to file the statement before May 1, the
32 division shall immediately report the delinquency to the appropriate
33 commission, and should delinquency exist on May 31 of the assessment year,
34 the commission shall certify the delinquency to the ~~Attorney General~~ Director
35 of the Department of Finance and Administration.

36 (b)(1) The ~~Attorney General~~ Director of the Department of Finance and



1 ~~Administration shall~~ may recover from any delinquent company, by proper
 2 action in the name of the state, a penalty of not to exceed one hundred
 3 dollars (\$100) for each day's delinquency, beginning as of March 1 of the
 4 assessment year.

5 (2) In the alternative, the ~~Attorney General~~ Director of the
 6 Department of Finance and Administration may petition the commission for
 7 revocation of the certificate or permit of authority issued to the delinquent
 8 company to operate in the State of Arkansas.

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 10 SECTION 2. Arkansas Code § 26-26-1614 is amended to read as follows:
 11 26-26-1614. Levy and collection of taxes.

12 (a)(1) The Tax Division of the Arkansas Public Service Commission,
 13 having ascertained and fixed the taxable value of the tangible and intangible
 14 property used or held for use in the operation of each intercounty bus line,
 15 intercounty motor freight, airline, or water transportation company, as
 16 required by law, shall levy and extend against each valuation the average
 17 rate of ad valorem levy prevailing throughout this state for the assessment
 18 year, whereupon the division shall, ten (10) days before due date, certify
 19 the tax to the Director of the Department of Finance and Administration for
 20 collection.

21 (2) The ~~director~~ Director of the Department of Finance and
 22 Administration shall immediately forward, by first-class mail, to each
 23 company against which a tax has been extended and so certified a notice
 24 showing the assessed valuation, applicable rate of levy, the amount of tax
 25 charged, and the due date thereof.

26 (b)(1) If the taxes are not paid on or before the date on which taxes
 27 ad valorem or any part thereof on personal property become delinquent, the
 28 ~~director~~ Director of the Department of Finance and Administration shall add a
 29 penalty of ten percent (10%) and mail to each person, company, or corporation
 30 so delinquent a statement of the tax and penalty.

31 (2)(A) If the tax and penalty are not paid on or before the date
 32 on which county collectors are authorized to collect taxes by distraint, the
 33 ~~director~~ Director of the Department of Finance and Administration, in lieu of
 34 the ten percent (10%) penalty, shall add to the tax a penalty of twenty-five
 35 percent (25%) ~~and certify the tax and penalty to the Attorney General for~~
 36 ~~collection.~~

1 (B) The ~~director's~~ statement of tax and ten percent (10%)
 2 penalty from the Director of the Department of Finance and Administration
 3 shall warn that if the tax and penalty are not paid within the time stated,
 4 in lieu of the ten percent (10%) penalty, a penalty of twenty-five percent
 5 (25%) will be added, ~~and the tax and penalty shall be certified to the~~
 6 ~~Attorney General for collection.~~

7 (c)(1) For the purpose of collecting the taxes and penalties, the
 8 ~~director or the Attorney General~~ Director of the Department of Finance and
 9 Administration, in addition to the powers ~~in them~~ vested in him or her for
 10 the collection of taxes, shall have all the powers vested in county
 11 collectors for the purpose of collecting delinquent personal property taxes.

12 (2) The ~~Attorney General~~ Director of the Department of Finance
 13 and Administration may petition the commission for revocation of the
 14 certificate or permit of authority issued to the delinquent company to
 15 operate in the State of Arkansas.

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