

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas  
89th General Assembly  
Regular Session, 2013

As Engrossed: H1/24/13  
**A Bill**

HOUSE BILL 1023

By: Representative Mayberry  
By: Senator U. Lindsey

### **For An Act To Be Entitled**

AN ACT TO ALLOW COUNTY SHERIFFS AND COLLECTORS TO ESTABLISH A REGISTRY FOR SENDING PROPERTY TAX STATEMENTS AND NOTICES ELECTRONICALLY USING INFORMATION PROVIDED BY THE TAXPAYERS; TO PROVIDE ENHANCED DELIVERY OF TAX STATEMENTS; TO REDUCE COSTS IN SENDING TAX STATEMENTS AND NOTICES; AND FOR OTHER PURPOSES.

### **Subtitle**

TO ALLOW COUNTY OFFICIALS TO STREAMLINE DELIVERY OF CERTAIN DOCUMENTS.

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

SECTION 1. Arkansas Code 26-35-705, concerning the mailing of tax statements, is amended to add an additional subsection to read as follows:

26-35-705. Mailing tax statements.

(a) No later than July 1 of each year, the county sheriff or county collector shall be required to mail statements of taxes due by ~~any~~ a taxpayer to the address provided by the taxpayer.

(b)(1) No later than July 1 of each year, the county sheriff or collector may in his or her discretion establish an electronic registry allowing each taxpayer to voluntarily register the taxpayer's personal information authorizing statements of taxes due by the taxpayer to be sent electronically using the information provided by the taxpayer.

(2) The county sheriff or county collector in his or her



discretion may provide electronically to the taxpayer subsequent statements or notices for property taxes due or delinquent by using the information provided by the taxpayer.

(3) In the event the taxpayer's information changes and the electronic attempt to notify is returned undelivered, it shall be the taxpayer's obligation to furnish the correct information or the tax statements will be sent to the mailing address of the taxpayer.

(c) In the event that the mailing address or electronic address information of the taxpayer changes, the taxpayer has an obligation to furnish the correct mailing address or electronic address information.

SECTION 2. Arkansas Code 26-35-706, concerning postage fees, is amended to add an additional subsection to read as follows:

(e) Due to the substantial savings in postage, paper, handling, and labor cost from delivery of statements and notices electronically using information provided by the taxpayer, the county sheriff or county collector sending the tax statement and notices may waive the costs for mail delivery from taxpayer property tax statements or may charge the reduced costs of electronic notification.

*/s/Mayberry*