

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: H3/6/13  
**A Bill**

HOUSE BILL 1403

By: Representative B. Wilkins

### For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE ADMINISTRATION  
OF SUBORDINATE SERVICE DISTRICTS; AND FOR OTHER  
PURPOSES.

### Subtitle

TO AMEND THE LAW CONCERNING THE  
ADMINISTRATION OF SUBORDINATE SERVICE  
DISTRICTS.

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

SECTION 1. Arkansas Code § 14-14-711(d), concerning the administration of a subordinate service district, is amended to read as follows:

(d) Service Charges.

(1)(A) Service charges for subordinate service districts shall be entered on tax ~~notices~~ statements by the county sheriff or county collector pursuant to § 26-35-705 and are to shall be collected with the real and personal property taxes of the county.

(B) No collector of taxes shall accept payment of any property taxes ~~where such~~ if the taxpayer has been billed for services authorized by a subordinate service district unless the service charge is also received.

(C) If a property owner fails to pay the service charge, ~~it~~ the service charge shall become a lien on the property.

(2) A subordinate service district may choose to forgo county collection of its annual service charges and instead collect its service charges on a suitable periodic basis if the subordinate service district



provides its own billing and collection service.

*/s/B. Wilkins*