

State of Arkansas  
89th General Assembly  
Regular Session, 2013

# A Bill

HOUSE BILL 1654

By: Representative Lea  
By: Senator J. Woods

## For An Act To Be Entitled

AN ACT TO CLARIFY THE FORMS OF PAYMENT ACCEPTED FOR  
THE REDEMPTION OF TAX-DELINQUENT LAND OR TO SET ASIDE  
A SALE OF TAX-DELINQUENT LAND; AND FOR OTHER  
PURPOSES.

## Subtitle

TO CLARIFY THE FORMS OF PAYMENT ACCEPTED  
FOR THE REDEMPTION OF TAX-DELINQUENT LAND  
OR TO SET ASIDE A SALE OF TAX-DELINQUENT  
LAND.

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

SECTION 1. Arkansas Code § 26-37-204(g), concerning setting aside a sale of tax-delinquent land, is amended to read as follows:

(g) An owner or interested party shall tender cash or certified funds, including without limitation a money order, cashier's check, or certified bank check ~~or cash~~ equal to the amount of all taxes, penalties, interest, and costs charged against the tax-delinquent land:

- (1) Into the registry of the court before filing a complaint to set aside a sale of the tax-delinquent land; or
- (2) With the Commissioner of State Lands before asking the Commissioner of State Lands to set aside a sale of the tax-delinquent land.

SECTION 2. Arkansas Code § 26-37-302(c), concerning the redemption of tax-delinquent lands, is amended to read as follows:



(c) Payment to redeem tax-delinquent land under this section shall be made by cash or certified funds, including without limitation a money order, cashier's check, or certified bank check if the redemption occurs:

- (1) Within sixty (60) days before the date of the scheduled sale; or
- (2) During the redemption period following the sale.