

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: S3/25/13 S3/27/13
A Bill

SENATE BILL 1070

By: Senator S. Flowers
By: Representative Hillman

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING DELINQUENT LEVIES
IN LEVEE AND DRAINAGE IMPROVEMENT DISTRICTS; AND FOR
OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING DELINQUENT
LEVIES IN LEVEE AND DRAINAGE IMPROVEMENT
DISTRICTS.

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

SECTION 1. Arkansas Code Title 14, Chapter 120, Subchapter 1, is amended to add an additional section to read as follows:

14-120-113. Delinquent levies.

(a)(1)(A) A county collector may certify all delinquent levies to a drainage or levee improvement district for collection after January 1 of each year.

(B) The county collector shall maintain a list of all certified delinquent levies of a drainage or levee improvement district.

(2)(A) A county collector shall accept payment of a delinquent levy after certification to a drainage or levee improvement district if the payor is paying:

(i) In person; and

(ii) By separate check from the payment of ad valorem taxes.

(B) The county collector may:



(i) Forward the certified delinquent levy list to the drainage or levee improvement district for collection; or

(ii)(a) Forward the certified delinquent levy list in the drainage or levee improvement district to the Commissioner of State for delinquency procedures under § 26-37-101 et seq.

(b) The certified delinquent levy list under subdivision (a)(1)(B) of this section may only be forwarded to the Commissioner of State Lands if the parcel for which the delinquent levy is owed is also certified for nonpayment of ad valorem taxes.

(C)(i) The county collector is not required to provide a receipt for the payment of the delinquent levy.

(ii) The payor is responsible for obtaining a receipt for payment of the delinquent levy from the drainage or levee improvement district.

(b) A county collector who collects and remits delinquent levies to the drainage or levee improvement district after certification under subdivision (a)(2)(B)(i) of this section shall impose penalties against the payor on behalf of the drainage or levee improvement district under § 14-120-229.

/s/S. Flowers