

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

State of Arkansas  
90th General Assembly  
Regular Session, 2015

As Engrossed: H3/23/15  
**A Bill**

HOUSE BILL 1308

By: Representative S. Meeks

### For An Act To Be Entitled

AN ACT TO STAY THE COLLECTION OF DELINQUENT PERSONAL  
PROPERTY TAXES PENDING APPEAL OF THE PERSONAL  
PROPERTY TAX ASSESSMENT; AND FOR OTHER PURPOSES.

### Subtitle

TO STAY THE COLLECTION OF DELINQUENT  
PERSONAL PROPERTY TAXES PENDING APPEAL OF  
THE PERSONAL PROPERTY TAX ASSESSMENT.

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

*SECTION 1. Arkansas Code § 26-35-802 is amended to read as follows:*

*26-35-802. Payment not required pending assessment appeal.*

*(a) ~~No tract or lot of real~~ Real or personal property shall not be returned as delinquent for nonpayment of taxes, nor shall any penalty be added to taxes due while there is pending in the circuit court, Court of Appeals, or the Supreme Court an appeal from an order of the county court fixing the assessed value of property.*

*(b) ~~In the event~~ If there has been no final disposition of an appeal prior to the last day fixed by law for the payment of the taxes without penalty, the ~~owner~~ taxpayer shall have thirty (30) days after final disposition of the appeal within which to pay the taxes without penalty.*

*(c) Upon appeal of a personal property tax assessment to the circuit court, the taxpayer appealing the personal property tax assessment shall pay:*

*(1) To the county collector as otherwise provided by law the amount the taxpayer claims is owed under the personal property tax assessment; and*



(2) Into the registry of the circuit court an amount equal to the difference between the personal property tax assessment and the amount the taxpayer claims is owed under the personal property tax assessment.

*/s/S. Meeks*