

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: H3/17/15

A Bill

HOUSE BILL 1771

By: Representative Shepherd

For An Act To Be Entitled

AN ACT CONCERNING THE COLLECTION OF DELINQUENT TAXES,
PENALTIES, AND INTEREST ON MINERAL INTERESTS; TO
AMEND THE METHODS OF COLLECTING DELINQUENT TAXES,
PENALTIES, AND INTEREST ON MINERAL INTERESTS; AND FOR
OTHER PURPOSES.

Subtitle

TO AMEND THE METHODS OF COLLECTING
DELINQUENT TAXES, PENALTIES, AND INTEREST
ON MINERAL INTERESTS.

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

SECTION 1. Arkansas Code § 26-36-213(a)(2)(C), concerning delinquent taxes on mineral interests, is amended to read as follows:

(C)(i) The county collector ~~shall not~~ may receive or accept a partial payment of the delinquent taxes, penalties, and interest due.

(ii) If, at the end of the ninety-day period allowed for the return of the certified statement or account, a person to which the certified statement or account for taxes is presented has in the person's possession an amount of funds due and owing to the delinquent taxpayer that is less than the amount of the taxes, penalties, and interest that the delinquent taxpayer owes, the person to which the certified statement or account is presented ~~is not required to~~ shall pay ~~any~~ the amount in the person's possession.



/s/Shepherd