

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

State of Arkansas
90th General Assembly
Regular Session, 2015

A Bill

HOUSE BILL 2000

By: Representative Gates

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE PENALTY
IMPOSED FOR PAYING TAXES, LICENSES, OR FEES WITH A
CHECK OR OTHER FORM OF PRESENTMENT DRAWN ON AN
ACCOUNT WITH INSUFFICIENT FUNDS; AND FOR OTHER
PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING THE PENALTY
IMPOSED FOR PAYING TAXES, LICENSES, OR
FEES WITH A CHECK OR OTHER FORM OF
PRESENTMENT DRAWN ON AN ACCOUNT WITH
INSUFFICIENT FUNDS.

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

SECTION 1. Arkansas Code § 26-18-208(9)(A), concerning the taxes and penalties applicable in administering state tax laws, is amended to read as follows:

(9)(A) If ~~any~~ a person makes payment to the director for ~~any~~ taxes, licenses, or fees imposed by ~~any~~ the laws of this state by means of a check, draft, order, electronic funds transfer, or any other form of presentment involving the transmission of account information for the payment of money upon any bank, person, firm, or corporation having insufficient funds in or on deposit with the bank, person, firm, or corporation for the payment of the check, draft, order, electronic funds transfer, or any other form of presentment, the director may impose a penalty against the maker or drawer of the check, draft, order, electronic funds transfer, or any other



form of presentment of ~~ten~~ the greater of:

(i) Ten percent (10%) of the face amount of the check, draft, order, electronic funds transfer, or any other form of presentment, not to exceed fifty dollars (\$50.00); or ~~twenty~~

(ii) Twenty dollars (\$20.00), ~~whichever is greater, against the maker or drawer of the check, draft, order, electronic funds transfer, or any other form of presentment.~~