

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1345

By: Representative Brooks
By: Senator K. Hammer

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE DATES TAXES ARE DUE AND PAYABLE; TO ALLOW COUNTY COLLECTORS TO COLLECT TAXES BEFORE THE FIRST BUSINESS DAY IN MARCH UNDER CERTAIN CIRCUMSTANCES; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING THE DATES TAXES ARE DUE AND PAYABLE; TO ALLOW COUNTY COLLECTORS TO COLLECT TAXES BEFORE THE FIRST BUSINESS DAY IN MARCH UNDER CERTAIN CIRCUMSTANCES; AND TO DECLARE AN EMERGENCY.

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

SECTION 1. Arkansas Code § 26-26-1408(b), concerning the time for assessment and payment of personal property taxes, is amended to read as follows:

(b)(1) ~~Personal~~ Except as provided in subdivision (b)(2) of this section, personal property taxes are payable each year between the first business day in March and October 15 inclusive.

(2) A taxpayer may pay personal property taxes before the first business day in March if the county collector exercises his or her authorization under § 26-35-501(a)(1)(B) to open the tax books before the first business day in March.



SECTION 2. Arkansas Code § 26-35-501(a)(1), concerning the time to pay property tax and the timeline for making installment payments of property tax, is amended to read as follows:

(a)(1)(A) All Except as provided in subdivision (a)(1)(B) of this section, all ad valorem taxes levied on real and personal property by the several county courts of the state when assembled for the purpose of levying taxes, except taxes on the property of utilities and carriers and all ad valorem taxes on real property held in escrow, are due and payable between the first business day in March and October 15 inclusive in the year succeeding the year in which the levy is made.

(B) A county collector may open the tax books for payment of ad valorem taxes before the first business day in March if:

(i) The tax books have been delivered; and

(ii) The real and personal property taxes have been certified for collection.

SECTION 3. Arkansas Code § 26-35-501(a)(2)(A)(i), concerning the time to pay property tax and the timeline for making installment payments of property tax, is amended to read as follows:

(i) The first installment of one-fourth ($\frac{1}{4}$) of the amount of the taxes is payable between the first business day in March or, if the county collector opens the tax books early under subdivision (a)(1)(B) of this section, the date the county collector opens the tax books, and the third Monday in April inclusive;

SECTION 4. Arkansas Code § 26-36-201(a)(1), concerning the dates that property taxes are due and payable, is amended to read as follows:

(a)(1)(A) All Except as provided in subdivision (a)(1)(B) of this section, all taxes levied on real estate and personal property for the county courts of this state, when assembled for the purpose of levying taxes, are due and payable at the county collector's office between the first business day of March and October 15 inclusive.

(B) A county collector may open the tax books for payment of taxes before the first business day in March if:

(i) The tax books have been delivered; and

(ii) The real and personal property taxes have been certified for collection.

SECTION 5. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that local governments have suffered a fiscal decline as a result of the coronavirus 2019 (COVID-19) pandemic; that the negative effect the coronavirus 2019 (COVID-19) pandemic has had on local governments' revenue has impacted local governments' ability to provide important services to maintain public peace and safety; and that this act is immediately necessary to allow county collectors to collect taxes earlier to assist local governments in obtaining the revenue necessary to continuing providing important services to maintain public peace and safety. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on:

(1) The date of its approval by the Governor;

(2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or

(3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.