

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

State of Arkansas
94th General Assembly
Regular Session, 2023

As Engrossed: H3/6/23
A Bill

HOUSE BILL 1341

By: Representative Painter
By: Senator Flippo

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING COUNTY COLLECTORS'
TAX BILLS AND RECEIPTS; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING COUNTY
COLLECTORS' TAX BILLS AND RECEIPTS.

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

SECTION 1. Arkansas Code § 26-23-204 is amended to read as follows:
26-23-204. Tax bill information.

In order to assist property taxpayers to better understand their
*property tax bills, the following information shall be included on each tax
bill sent by the county collector:*

(1) The dollar amount of the taxpayer's total tax bill
distributed to each taxing unit in the county where the taxpayer's property
is taxed;

(2) The millage rate levied by each taxing unit used to
determine the tax distribution to each taxing unit and the percentage of the
full value of the taxpayer's property that each millage rate levy represents;
and

~~(3) The percentage of the full value of the property shall be
calculated by multiplying the legal assessment level by the appropriate
millage rate levy;~~

~~(4) The sum of the millage rates levied by each taxing unit, the
percentage of the full value of the taxpayer's property that the sum of the~~



millage rate levies represents, and the total dollar amount due and billed; and

(5) The internet address for the county's official website.

SECTION 2. Arkansas Code § 26-35-1004 is amended to read as follows: 26-35-1004. Tax receipt form.

The Upon request by the person paying taxes, the county collector, ~~whenever any taxes are paid,~~ shall give the person paying ~~them~~ taxes a receipt dated, numbered, and filled out so as to show by whom, on what, and amount of taxes paid, amount of land and personalty, and percentage rate at the foot of the receipts. The receipt shall be prepared for the purpose and, in case of land, distinctly specify it as it is described on the tax books. ~~The receipt may be in the following form:~~

TAX RECEIPT FOR 20_____

Parts-of-section	Section	Township	Range	Acres	100ths	Valuation	No.	School-Dist.

Total Valuation of real property as valued on tax books

Value of personal property as per tax books

Total valuation of real and personal property taxed

	Dollars	Cts.	
State Tax, 1/2 mill, S-S.			<small>REMARKS - Tax - holder of this receipt is requested to examine it thoroughly and, should there be a mistake in it, return it immediately for correction.</small>
Sinking Fund Tax, 4 mills, cur.			
General School Tax, 2 mills, S-S.			
Anytown, 1/2 mill			
County General Tax, 2 mills, C-S.			
Co-Debt Tax, 2 mills, C-C-S or cur.			
District School Tax, S-S.			
Corporation Tax, cur.			
Assessor's Penalty, S-S.			
Full Tax, S-S.			

COLLECTOR'S OFFICE

..... County, Arkansas, 20.....

Received of

Dollars: 100%

Taxes for the year 20..... upon the property herein described, as charged upon the Tax Books:

Sheriff and Ex-Officio Collector of Taxes for County, Arkansas

/s/Painter