

State of Arkansas
94th General Assembly
Regular Session, 2023

A Bill

SENATE BILL 305

By: Senator Stone
By: Representative J. Moore

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE PAYMENT OF PROFESSIONAL DEVELOPMENT RECOGNITION PAYMENTS TO COUNTY ASSESSORS, FULL-TIME EMPLOYEES OF COUNTY ASSESSORS' OFFICES, AND STATE EMPLOYEES WHO ACTIVELY WORK WITH PROPERTY TAXES; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING THE PAYMENT OF PROFESSIONAL DEVELOPMENT RECOGNITION PAYMENTS TO CERTAIN INDIVIDUALS WHO ACTIVELY WORK WITH PROPERTY TAXES; AND TO DECLARE AN EMERGENCY.

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

SECTION 1. Arkansas Code § 14-15-205(e), concerning professional development recognition payments for certain county officials and employees and state employees, is amended to read as follows:

(e) Professional development recognition payments authorized by this section shall be: ~~subject~~

(1) Subject to withholding of all applicable state and federal taxes but shall not be included by retirement systems in determining benefits; and

(2) Made by the county or state agency that employs the county assessor, full-time employee of a county assessor's office, or state employee



who actively works with ad valorem taxes as soon as practicable after the funds are received from the division.

SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that professional recognition payments to county assessors, full-time employees of county assessors' offices, and state employees who work with property to facilitate the administration of property tax in the state should be made by the county or state agency by which the recipient is employed to meet withholding requirements. 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.