

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

A Bill

HOUSE BILL 1273

5 By: Representative Warren
6 By: Senator C. Penzo
7

For An Act To Be Entitled

8
9 AN ACT TO AMEND THE LAW CONCERNING THE REMEDIES
10 AVAILABLE TO THE SECRETARY OF THE DEPARTMENT OF
11 FINANCE AND ADMINISTRATION; TO AMEND THE LAW
12 CONCERNING THE SUPERIORITY OF A LIEN CREATED BY THE
13 ENTRY OF CERTIFICATE OF INDEBTEDNESS BY THE SECRETARY
14 OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION; TO
15 PROVIDE THAT A LIEN CREATED BY THE ENTRY OF
16 CERTIFICATE OF INDEBTEDNESS BY THE SECRETARY OF THE
17 DEPARTMENT OF FINANCE AND ADMINISTRATION IS NOT
18 SUPERIOR TO A PURCHASE MONEY MORTGAGE; AND FOR OTHER
19 PURPOSES.
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Subtitle

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22
23 TO PROVIDE THAT A LIEN CREATED BY THE
24 ENTRY OF CERTIFICATE OF INDEBTEDNESS
25 ISSUED BY THE SECRETARY OF THE
26 DEPARTMENT OF FINANCE AND ADMINISTRATION
27 IS NOT SUPERIOR TO A PURCHASE MONEY
28 MORTGAGE.
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30 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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32 SECTION 1. Arkansas Code § 26-18-701(a)(3)(B), concerning the lien
33 created by the entry of a certificate of indebtedness issued by the Secretary
34 of the Department of Finance and Administration, is amended to read as
35 follows:

36 (B) This lien is:



1 (i) In addition to any other lien existing in favor
2 of the state to secure payment of taxes, applicable interest, penalties, and
3 costs, including any costs the circuit clerk is entitled to receive as
4 provided by law for either the filing or the release of this lien; and

5 (ii) Superior to:

6 (a) Other liens of any type or character,
7 other than a purchase money mortgage, attaching to the property after the
8 date of entry of the certificate of indebtedness on the judgment docket; and

9 (b) All claims of unsecured creditors.

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12 **APPROVED: 2/11/25**
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