

**Hall of the House of Representatives**  
83rd General Assembly - Regular Session, 2001  
**Amendment Form**

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**Subtitle of House Bill No. 2392**

"AN ACT TO REPEAL ARKANSAS CODE 26-35-601 WHICH REQUIRES THE  
COLLECTION OF PERSONAL PROPERTY TAXES WITH REAL ESTATE TAXES."

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**Amendment No. 1 to House Bill No. 2392.**

Amend House Bill No. 2392 as originally introduced:

Page 1, line 9, delete "REPEAL" and substitute "AMEND"

AND

Page 1, line 15, delete "REPEAL" and substitute "AMEND"

AND

Delete Section 1 and substitute the following:

"SECTION 1. Arkansas Code 26-35-601 is amended to read as follows:

26-35-601. Personal property taxes to be collected with real estate taxes.

(a) All collectors in this state shall be charged with the responsibility of collecting personal property taxes shown to be due by the taxpayer as reflected by the records in the collector's office at the time the taxpayer pays the general taxes due on real estate.

(b) Any collector willfully accepting payment of general real estate taxes without requiring the payment of personal property taxes due as reflected by the records in his office shall be deemed guilty of a misdemeanor and, upon conviction, shall be fined in a sum not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100).

(c)(1) ~~It~~ Except as provided in subdivisions (c)(2) - (c)(4) of this section, it is the intention of this section to require the collection of personal property taxes as reflected by the records in the office of the collector and to prevent a taxpayer from paying and the collector from receiving payment of general real estate taxes without payment of personal property taxes if any personal property taxes are shown to be due.

(2) The provisions of this section shall not prevent any person, firm, partnership, or corporation from paying general real estate taxes on property securing the payment of indebtedness due the person, firm, partnership, or corporation seeking to pay the taxes.

(3) Notwithstanding the other provisions of this section, a

collector shall accept payment of general real estate taxes on a parcel of property at the time the ownership of the property is being transferred if the taxpayer transferring title to the property has paid all delinquent personal property taxes.

(4) Further, a purchaser in a foreclosure sale shall not be responsible for the payment of the personal property taxes required to be paid by this section."

**The Amendment was read** \_\_\_\_\_

**By: Representative Minton**

**EN/VJF**

**VVF161**

\_\_\_\_\_  
**Chief Clerk**