

Hall of the House of Representatives
90th General Assembly - Regular Session, 2015
Amendment Form

Subtitle of House Bill No. 1073

CONCERNING THE EXTENSION OF THE LOCAL PERSONAL PROPERTY TAX ASSESSMENT PERIOD.

Amendment No. 1 to House Bill No. 1073

Amend House Bill No. 1073 as originally introduced:

Delete the title in its entirety and substitute the following:

"AN ACT CONCERNING THE EXTENSION OF THE LOCAL PERSONAL PROPERTY TAX ASSESSMENT PERIOD WHEN THE LAST DAY OF ASSESSMENT FALLS ON A SATURDAY, SUNDAY, OR POSTAL HOLIDAY; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES."

AND

Delete the subtitle in its entirety and substitute the following:

"CONCERNING THE EXTENSION OF THE LOCAL PERSONAL PROPERTY TAX ASSESSMENT PERIOD AND TO DECLARE AN EMERGENCY."

AND

Immediately following Section 1 of the bill, add an additional section to read as follows:

"SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that there is a penalty for the delinquent filing of personal property taxes; that under current law if the deadline for filing falls on a weekend or holiday, a penalty is assessed for delinquent filing; and that this act is immediately necessary to correct this undue burden on the taxpayers of Arkansas. 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."



The Amendment was read _____
By: Representative Boyd
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Chief Clerk