

Hall of the House of Representatives
95th General Assembly - Regular Session, 2025
Amendment Form

Subtitle of House Bill 1274

TO ALLOW A TITLE INSURANCE AGENT, TITLE INSURER, OR TITLE COMPANY TO
PAY REAL PROPERTY TAXES IN CONJUNCTION WITH THE ISSUANCE OF A TITLE.

Amendment No. 1 to House Bill 1274

Amend House Bill 1274 as originally introduced:

Delete everything after the enacting clause, and substitute the following:

"SECTION 1. Arkansas Code § 26-35-601(b), concerning the collection of personal property taxes with real estate taxes, is amended to read as follows:

(b) ~~Any~~ Except as provided in subdivisions (c)(2)-(4) of this section, a county collector knowingly accepting payment of general real estate taxes without requiring the payment of personal property taxes due as reflected by the records in the county collector's office shall be deemed guilty of a violation and upon conviction shall be fined in a sum not less than twenty-five dollars (\$25.00) nor more than one hundred dollars (\$100).

SECTION 2. Arkansas Code § 26-35-601(c)(3), concerning the collection of personal property taxes with real estate taxes, is amended to read as follows:

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

(B)(i) A county collector who receives a written or electronically delivered request from a person or entity facilitating the closing of a real estate transaction for a statement of all real estate taxes



owed for the parcel or parcels being conveyed and any related delinquent personal property taxes owed by the owner of the parcel or parcels being conveyed shall respond in writing or by electronic mail within three (3) business days of receiving the request.

(ii) If a county collector fails to comply with subdivision (c)(3)(B)(i) of this section, he or she shall accept the payment of the real estate taxes due on the parcel or parcels that were the subject of the request under subdivision (c)(3)(B)(i) of this section without requiring the payment of any related personal property taxes."

The Amendment was read _____
By: Representative Warren
JLL220/JMT - 02-17-2025 09:03:23
JLL220 _____
Chief Clerk