

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

HOUSE BILL

1719

By: Representative Dawson

For An Act To Be Entitled

"AN ACT TO AMEND ARKANSAS CODE 26-26-1105 TO PROVIDE THAT MANUFACTURED HOME DEALERS WHO FAIL TO PROPERLY NOTIFY THE COUNTY TAX ASSESSORS REGARDING MANUFACTURED HOMES SOLD FOR DELIVERY WITHIN THEIR COUNTIES, SHALL BE PERSONALLY LIABLE FOR ANY PROPERTY TAXES NOT PAID ON THOSE MANUFACTURED HOMES; AND FOR OTHER PURPOSES."

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

SECTION 1. Arkanss Code 26-26-1105 is hereby amended to read as follows:

"26-26-1105. Report of mobile home and manuactured home sales.

All persons engaged in the retail sale of mobile homes and manufactured homes shall report the sale of each new or used mobile home or manufactured home to the county tax assessor of the appropriate county in this State in which the mobile home or manufactured home is delivered or to be delivered. The report shall include the name of the purchaser, his address, the sales price and the date on which the purchase was made. The seller shall mail the notice to the appropriate county tax assessor no later than thirty (30) days after delivery of the home, or if the seller does not deliver the home within thirty (30) days after the date the buyer takes possession of the home. If the seller fails to timely notify the tax assessor, the seller shall be personally liable for any ad valorem property taxes which are not paid on the home."

SECTION 2. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this Act are

hereby repealed.