

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 85th General Assembly  
3 Regular Session, 2005

# A Bill

HOUSE BILL 1199

4  
5 By: Representatives Rogers, Roebuck, Cook

## For An Act To Be Entitled

9 AN ACT TO PROVIDE THAT NO PENALTIES SHALL BE  
10 ASSESSED FOR DELINQUENT REAL AND PERSONAL  
11 PROPERTY TAXES DURING A TAXPAYER'S DEPLOYMENT;  
12 AND FOR OTHER PURPOSES.

## Subtitle

16 NO PENALTIES SHALL BE ASSESSED FOR  
17 DELINQUENT REAL AND PERSONAL PROPERTY  
18 TAXES DURING A TAXPAYER'S DEPLOYMENT.

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

23 SECTION 1. Arkansas Code § 26-36-201 is amended to read as follows:  
24 26-36-201. Dates taxes due and payable.

25 (a) All taxes levied on real estate and personal property for the  
26 county courts of this state, when assembled for the purpose of levying taxes,  
27 shall be deemed to be due and payable at the collector's office any time from  
28 the first business day of March to and including October 10. All taxes  
29 unpaid after October 10 shall be considered as delinquent.

30 (b)(1) It is the duty of the collector to extend a penalty of ten  
31 percent (10%) against all delinquent taxpayers that have not paid their taxes  
32 within the time limit specified, and the collector shall collect this  
33 penalty.

34 (2) No penalty shall be assessed against any taxpayer who is a  
35 member of the United States Armed Forces, armed forces reserves, or the  
36 Arkansas National Guard during the taxpayer's deployment plus one (1) tax



1 year after the deployment ends.

2 (c) In case October 10 falls on a Saturday, Sunday, or a holiday  
3 observed by the United States Postal Service, the taxes shall become due and  
4 payable the following business day that is not a holiday observed by the  
5 United States Postal Service.

6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36