

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015  
4

# A Bill

HOUSE BILL 2000

5 By: Representative Gates  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING THE PENALTY  
9 IMPOSED FOR PAYING TAXES, LICENSES, OR FEES WITH A  
10 CHECK OR OTHER FORM OF PRESENTMENT DRAWN ON AN  
11 ACCOUNT WITH INSUFFICIENT FUNDS; AND FOR OTHER  
12 PURPOSES.  
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## Subtitle

15 TO AMEND THE LAW CONCERNING THE PENALTY  
16 IMPOSED FOR PAYING TAXES, LICENSES, OR  
17 FEES WITH A CHECK OR OTHER FORM OF  
18 PRESENTMENT DRAWN ON AN ACCOUNT WITH  
19 INSUFFICIENT FUNDS.  
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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25 SECTION 1. Arkansas Code § 26-18-208(9)(A), concerning the taxes and  
26 penalties applicable in administering state tax laws, is amended to read as  
27 follows:

28 (9)(A) If ~~any~~ a person makes payment to the director for ~~any~~  
29 taxes, licenses, or fees imposed by ~~any~~ the laws of this state by means of a  
30 check, draft, order, electronic funds transfer, or any other form of  
31 presentment involving the transmission of account information for the payment  
32 of money upon any bank, person, firm, or corporation having insufficient  
33 funds in or on deposit with the bank, person, firm, or corporation for the  
34 payment of the check, draft, order, electronic funds transfer, or any other  
35 form of presentment, the director may impose a penalty against the maker or  
36 drawer of the check, draft, order, electronic funds transfer, or any other



1 form of presentment of ~~ten~~ the greater of:

2 (i) Ten percent (10%) of the face amount of the  
3 check, draft, order, electronic funds transfer, or any other form of  
4 presentment, not to exceed fifty dollars (\$50.00); or ~~twenty~~

5 (ii) Twenty dollars (\$20.00), ~~whichever is greater,~~  
6 ~~against the maker or drawer of the check, draft, order, electronic funds~~  
7 ~~transfer, or any other form of presentment.~~

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