

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

HOUSE BILL 1036

5 By: Representative Tosh
6 By: Senator D. Wallace
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE ARKANSAS COUNTY ACCOUNTING LAW OF
10 1973 TO REQUIRE COUNTIES TO PROVIDE PROOF OF PAYROLL
11 TAX PAYMENT AND RETIREMENT SYSTEM CONTRIBUTIONS; AND
12 FOR OTHER PURPOSES.
13

Subtitle

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15 TO AMEND THE ARKANSAS COUNTY
16 ACCOUNTING LAW OF 1973 TO REQUIRE
17 COUNTIES TO PROVIDE PROOF OF PAYROLL TAX
18 PAYMENT AND RETIREMENT SYSTEM
19 CONTRIBUTIONS.
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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 Title 14, Chapter 25, Subchapter 1, is
26 amended to add an additional section to read as follows:

27 14-25-119. Proof of payment of payroll taxes and retirement system
28 contributions.

29 (a) The county official responsible for the payment of payroll taxes
30 and Arkansas Public Employees' Retirement System contributions of county
31 employees shall provide evidence of payment of payroll taxes and retirement
32 system contributions to the:

- 33 (1) County judge;
34 (2) County clerk; and
35 (3) County treasurer.

36 (b) Evidence of payment of payroll taxes and retirement system



1 contributions under this section shall be provided within thirty (30) days of
2 payment.

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5 **APPROVED: 3/11/21**
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