

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Senator Beebe**

A Bill

ACT 332 OF 1993
SENATE BILL 411

For An Act To Be Entitled

8 "AN ACT TO CLARIFY THAT THE COMMISSIONER OF REVENUES IS
9 AUTHORIZED TO ADMINISTER THE TAX, DRIVER'S LICENSE, AND
10 MOTOR VEHICLE LICENSING AND REGISTRATION LAWS; TO ALLOW
11 THE DIRECTOR TO REVISE ADMINISTRATIVE DECISIONS WITHOUT A
12 REQUEST FROM THE TAXPAYER; AND FOR OTHER PURPOSES."

Subtitle

15 **"AFFECTS REVENUE COMMISSIONER'S AUTHORITY."**

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

19 **SECTION 1. Ark. Code Ann. §25-8-101(d) is hereby amended to read as follows:**

20 **"(d) The Director of the Department of Finance and Administration with the advice**
21 **and consent of the Governor, shall appoint the heads of the respective divisions. The director**
22 **may appoint an Administrative Assistant for Revenue to serve as the Commissioner of**
23 **Revenues. All other personnel of the Department of Finance and Administration shall be**
24 **employed by and serve at the pleasure of the Director of the Department of Finance and**
25 **Administration, provided that nothing in this section shall be so construed as to reduce any**
26 **right which an employee of the Department of Finance and Administration shall have under**
27 **any civil service or merit system."**

29 **SECTION 2. Ark. Code Ann. §25-8-101 is hereby amended by adding a new subsection**
30 **(f) to read as follows:**

31 **"(f) For the purposes of the tax, driver's license, and motor vehicle registration and**
32 **licensing laws the term _Director_ shall mean the Director of the Department of Finance and**
33 **Administration, the Commissioner of Revenues, or his authorized agent. The Commissioner of**
34 **Revenues shall act as the Director's agent and take any and all actions necessary to administer**
35 **the laws."**

1 **SECTION 3. Ark. Code Ann. §26-18-104(2) is hereby amended by to read as follows:**

2 **"_Director_ means the Director of the Department of Finance and Administration,**
3 **State of Arkansas or the Commissioner of Revenues, or his authorized agent;"**

4
5 **SECTION 4. Ark. Code Ann. §26-18-405(d)(4) is hereby amended by adding a new**
6 **subsection (C) to read as follows:**

7 **"(C) The director may within twenty (20) days of the mailing of the decision, revise the**
8 **decision of the hearing officer regardless of whether the taxpayer has requested a revision. If**
9 **the director revises the decision of the hearing officer sustaining any portion of an assessment,**
10 **then a notice of final assessment, as provided by §26-18-401 shall be made upon the final**
11 **determination of the director. The taxpayer may not request revision of a decision issued by**
12 **the director under this section."**

13
14 **SECTION 5. All provisions of this act of a general and permanent nature are**
15 **amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision**
16 **Commission shall incorporate the same in the Code.**

17
18 **SECTION 6. If any provision of this act or the application thereof to any person or**
19 **circumstance is held invalid, such invalidity shall not affect other provisions or applications of**
20 **the act which can be given effect without the invalid provision or application, and to this end**
21 **the provisions of this act are declared to be severable.**

22
23 **SECTION 7. All laws and parts of laws in conflict with this act are hereby repealed.**

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25 **APPROVED: 03/03/93**
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