

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

# A Bill

SENATE BILL 420

5 By: Senator J. Dismang  
6 By: Representative Jett  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING EXTENSIONS OF TIME  
10 TO FILE INCOME TAX RETURNS; TO EXTEND THE EXTENDED  
11 DEADLINE FOR FILING A STATE INCOME TAX RETURN; AND  
12 FOR OTHER PURPOSES.  
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## Subtitle

15 TO AMEND THE LAW CONCERNING EXTENSIONS OF  
16 TIME TO FILE INCOME TAX RETURNS; AND TO  
17 EXTEND THE EXTENDED DEADLINE FOR FILING A  
18 STATE INCOME TAX RETURN.  
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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24 SECTION 1. DO NOT CODIFY. Legislative finding and intent.

25 (a) The General Assembly finds that having the additional extended  
26 deadline for an Arkansas income tax return occur on the same date as the  
27 additional extended federal return deadline imposes a compliance burden on  
28 taxpayers and tax professionals.

29 (b) It is the intent of the General Assembly to extend the additional  
30 extended Arkansas income tax return deadline by one (1) month to provide  
31 additional time for more accurate preparation of the Arkansas income tax  
32 return after the federal income tax return is completed and filed.  
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34 SECTION 2. Arkansas Code § 26-51-807(a), concerning the filing of  
35 income tax returns and extensions of time to file income tax returns, is  
36 amended to read as follows:



1 (a)(1) Any person who requests an automatic extension of time for  
2 filing a federal income tax return and who attaches a copy of the request to  
3 the corresponding state income tax return shall be granted an extension of  
4 time until one (1) month after the due date of the federal income tax return  
5 to file the corresponding state income tax return.

6 (2) Any person who receives an extension of time for filing a  
7 federal income tax return in addition to an automatic extension, and who  
8 attaches a copy of the document granting the federal extension to the  
9 corresponding state income tax return, shall be granted an extension of time  
10 until one (1) month after the due date of the federal income tax return to  
11 file the corresponding state income tax return.

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13 SECTION 3. EFFECTIVE DATE. Section 2 of this act is effective for tax  
14 years beginning on or after January 1, 2021.

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17 **APPROVED: 4/12/21**  
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