

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

# A Bill

SENATE BILL 593

5 By: Senator Hickey  
6 By: Representative Jett  
7

## For An Act To Be Entitled

9 AN ACT TO TEMPORARILY EXTEND THE INCOME TAX FILING  
10 DEADLINE; TO DECLARE AN EMERGENCY; AND FOR OTHER  
11 PURPOSES.  
12  
13

## Subtitle

15 TO TEMPORARILY EXTEND THE INCOME TAX  
16 FILING DEADLINE; AND TO DECLARE AN  
17 EMERGENCY.  
18  
19

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

22 SECTION 1. Arkansas Code § 26-51-806(a)(2), concerning the time for  
23 filing income tax returns, is amended to read as follows:

24 (2) Returns for all income taxes other than cooperative  
25 associations and exempt organizations shall be filed as follows:

26 (A) If covering the preceding calendar year:

27 (i) For a Subchapter C corporation, on or before  
28 April 15; ~~or~~ and

29 (ii) For all other taxpayers, on or before May 17;  
30 or

31 (B) If covering a fiscal year, on or before the expiration  
32 of three and one-half (3½) months after the closing date of the period  
33 covered.  
34

35 SECTION 2. DO NOT CODIFY. TEMPORARY LANGUAGE - SUSPENSION OF CURRENT  
36 LAW - EXPIRATION OF ACT.



1       (a) This act is cumulative of existing laws and does not repeal but  
2 merely suspends any law in conflict with this act, including without  
3 limitation § 26-51-806.

4       (b) The provisions of this act are temporary and expire on May 18,  
5 2021.

6       (c) On and after May 18, 2021, the provisions of law suspended by this  
7 act shall be in full force and effect.

8       (d) The expiration of this act shall not affect rights acquired under  
9 this act or affect suits then pending.

10  
11       SECTION 3. EMERGENCY CLAUSE. It is found and determined by the  
12 General Assembly of the State of Arkansas that it is in the interest of the  
13 taxpayer to temporarily change the current deadline for filing and paying  
14 state income tax for certain taxpayers as a result of the federal income tax  
15 changes to address public health and financial issues related to the  
16 coronavirus 2019 (COVID-19) pandemic; that the federal government has amended  
17 the time for filing federal income tax returns to May 17 due to the  
18 coronavirus 2019 (COVID-19) pandemic; that different federal and state income  
19 tax filing deadlines will create additional confusion and place a burden on  
20 Arkansas taxpayers; and that it is necessary to make immediate changes to the  
21 filing deadline to alleviate the financial burden on Arkansas taxpayers  
22 before the April 15 deadline. Therefore, an emergency is declared to exist,  
23 and this act being immediately necessary for the preservation of the public  
24 peace, health, and safety shall become effective on:

25           (1) The date of its approval by the Governor;

26           (2) If the bill is neither approved nor vetoed by the Governor,  
27 the expiration of the period of time during which the Governor may veto the  
28 bill; or

29           (3) If the bill is vetoed by the Governor and the veto is  
30 overridden, the date the last house overrides the veto.

31  
32  
33                                   **APPROVED: 4/12/21**  
34  
35  
36