

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023  
4

As Engrossed: S2/16/23

# A Bill

SENATE BILL 184

5 By: Senator B. Johnson  
6 By: Representative Eaves  
7

## For An Act To Be Entitled

9 AN ACT TO CLARIFY THE EFFECTIVE DATE OF FILING BY  
10 MAIL WITH THE TAX APPEALS COMMISSION; TO DECLARE AN  
11 EMERGENCY; AND FOR OTHER PURPOSES.  
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### Subtitle

15 TO CLARIFY THE EFFECTIVE DATE OF FILING  
16 BY MAIL WITH THE TAX APPEALS COMMISSION;  
17 AND TO DECLARE AN EMERGENCY.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code § 26-18-105(a)(1), concerning the date of  
23 performance of certain actions related to filing tax related documents, is  
24 amended to read as follows:

25 (a)(1) If any return, claim, statement, or other document required to  
26 be filed within a prescribed period or on or before a prescribed date under  
27 any state tax law is, after that period or date, delivered by the United  
28 States mail to the Secretary of the Department of Finance and Administration  
29 or to the Tax Appeals Commission, the date of the United States postmark  
30 stamped on the cover of the return, claim, statement, or other document shall  
31 be deemed to be the date of delivery.  
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33 SECTION 2. DO NOT CODIFY. TEMPORARY LANGUAGE.

34 (a) A petition of a taxpayer under § 26-18-1113 shall be considered  
35 timely filed if the petition was:

36 (1) Submitted by mail before the effective date of this act;



1 (2) Postmarked on or before the applicable deadline under § 26-  
2 18-1113; and

3 (3) Received by the Tax Appeals Commission.

4 (b) The deadline for the Tax Appeals Commission to serve the  
5 Department of Finance and Administration under § 26-18-1113(b)(2) shall be  
6 fifteen (15) days from the effective date of this act.

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8 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the General  
9 Assembly of the State of Arkansas that the Tax Appeals Commission created by  
10 Act 586 of 2021 was intended to allow the postmark date as the date of  
11 filing. Therefore, an emergency is declared to exist, and this act being  
12 immediately necessary for the preservation of the public peace, health, and  
13 safety shall become effective on:

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

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

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

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21 */s/B. Johnson*

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24 **APPROVED: 3/9/23**  
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