

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**

A BILL ACT 688 OF 1991
SENATE BILL 617

4 **By: Senators Canada, Scott, Gibson,**
5 **Yates, Cassady, and Fitch**

6
7 **For An Act To Be Entitled**

8 "AN ACT TO IMPOSE A PENALTY FOR FAILURE TO TIMELY FILE
9 CORRECT RETURNS; AND FOR OTHER PURPOSES."

10

11 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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13 SECTION 1. Arkansas Code 26-55-229(b) is hereby amended to read as
14 follows:

15 "(b) The reports shall be filed on forms prescribed by the director and
16 shall be filed with the director on or before the twenty-fifth day of each
17 calendar month following the reporting month in question. Once a distributor
18 has become liable to file a monthly report with the Director of the Department
19 of Finance and Administration, he must continue to file a monthly report, even
20 though no tax is due, until such time as he notifies the Director, in writing,
21 that he is no longer liable for monthly reports."

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23 SECTION 2. Arkansas Code 26-52-501(a) is hereby amended to read as
24 follows:

25 "(a) The tax levied hereunder shall be due and payable on the first day
26 of each month, except as provided in this subchapter, by any person liable for
27 the payment of any tax due under this act, as amended. Once a taxpayer has
28 become liable to file a report with the Director of the Department of Finance
29 and Administration, he must continue to file a report, even though no tax is
30 due, until such time as he notifies the Director, in writing, that he is no
31 longer liable for those reports."

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33 SECTION 3. Arkansas Code 26-53-125(a)(1) is hereby amended to read as
34 follows:

35 "(a)(1) The tax imposed by this subchapter shall be due and payable to
36 the director monthly on or before the twentieth day of each month. Once a

1 taxpayer has become liable to file a report with the Director of the
2 Department of Finance and Administration, he must continue to file a report,
3 even though no tax is due, until such time as he notifies the Director, in
4 writing, that he is no longer liable for those reports."

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6 SECTION 4. Arkansas Code 26-56-106(a) is hereby amended to read as
7 follows:

8 "(a) Once a supplier, dealer, or user of distillate special fuel or
9 liquefied gas special fuel has become liable to file a report with the
10 Director of the Department of Finance and Administration, he must continue to
11 file a report, even though no tax is due, until such time as he notifies the
12 Director, in writing, that he is no longer liable for reports. Any supplier,
13 dealer, or user of distillate special fuel or liquefied gas special fuel who
14 fails, neglects, or refuses to make any report required by this chapter or to
15 pay any tax levied at the time and in the manner required in this chapter
16 shall, in addition to any other penalty provided in this chapter, be liable
17 for the amount of the tax due, plus any penalties allowed by law."

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19 SECTION 5. If a taxpayer has been previously advised that he has failed
20 to comply with the provisions of the Arkansas Code or the rules and
21 regulations as promulgated by the Director of the Department of Finance and
22 Administration by his failure to include all of the information required to be
23 shown on the return or the inclusion of incorrect information and he continues
24 to disregard those provisions, there shall be assessed a penalty of fifty
25 dollars (\$50) per return, unless the failure is due to reasonable cause and
26 not due to wilful neglect.

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28 SECTION 6. If a taxpayer has previously been advised that he has not
29 complied with the provisions of Arkansas Code sections 26-51-908(g)(2), 26-55-
30 229(b), 26-56-106(a), 26-52-501(a), or 26-53-125(a)(1) because he has not
31 filed a return or notified the Director of the Department of Finance and
32 Administration that he is no longer required to file a return, even though no
33 tax is due, and he continues to disregard those provisions, there shall be
34 assessed a penalty of fifty dollars (\$50) per return, unless the failure is
35 due to reasonable cause and not due to wilful neglect.

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SECTION 7. All provisions of this act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 8. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

SECTION 9. All laws and parts of laws in conflict with this act are hereby repealed.

SECTION 10. EMERGENCY. It is hereby found and determined by the General Assembly that some taxpayers are not properly completing and timely filing tax returns; that these failures create an administrative burden upon the Department of Finance and Administration; and that this act is designed to impose a fifty dollar (\$50) penalty for failure to timely file returns, even if no tax is due, or if returns are not properly completed. Therefore, an emergency is hereby declared to exist and this act being necessary for the public peace, health and safety shall be in full force and effect from and after its passage and approval.

APPROVED: 3-21-91