

**ARKANSAS SENATE**  
84th General Assembly - Regular Session, 2003  
**Amendment Form**

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**Subtitle of Senate Bill No. 340**

"TO CLARIFY THE DEFINITION OF TAXPAYER, THE TIME FOR CLAIMING REFUND  
OF OVERPAID TAX, AND THE PROCEDURE FOR APPEALING A TAX ASSESSMENT  
AFTER PAYMENT. "

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**Amendment No. 1 to Senate Bill No. 340.**

Amend Senate Bill No. 340 as originally introduced:

Page 3, line 17, delete "either" and substitute "~~either~~"

AND

Page 3, line 28, delete "or" and substitute "~~or~~"

AND

Page 4, delete line 6 and substitute the following:

"the amount of the assessment and assessed court costs; or  
(3) Within one (1) year of the date of the final determination  
of the hearing officer or the director under § 26-18-405, filing suit to  
recover assessed tax, penalty and interest paid prior to the time for  
issuance of the final assessment."



The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Senator Wooldridge  
LDH/JMB - 031720030748  
JMB418

\_\_\_\_\_  
Secretary