

1 **State of Arkansas**  
2 **79th General Assembly**  
3 **Regular Session, 1993**  
4 **By: Senator Beebe**

# A Bill

**SENATE BILL**

## For An Act To Be Entitled

8 "AN ACT TO CLARIFY THAT THE COMMISSIONER OF REVENUES IS  
9 AUTHORIZED TO ADMINISTER THE TAX, DRIVER'S LICENSE, AND  
10 MOTOR VEHICLE LICENSING AND REGISTRATION LAWS; TO ALLOW  
11 THE DIRECTOR TO REVISE ADMINISTRATIVE DECISIONS WITHOUT A  
12 REQUEST FROM THE TAXPAYER; AND FOR OTHER PURPOSES."

## Subtitle

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15 "AFFECTS REVENUE COMMISSIONER'S AUTHORITY."

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

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19 SECTION 1. Ark. Code Ann. §25-8-101(d) is hereby amended to read as  
20 follows:

21 "(d) The Director of the Department of Finance and Administration with  
22 the advice and consent of the Governor, shall appoint the heads of the  
23 respective divisions. The director may appoint an Administrative Assistant  
24 for Revenue to serve as the Commissioner of Revenues. All other personnel of  
25 the Department of Finance and Administration shall be employed by and serve at  
26 the pleasure of the Director of the Department of Finance and Administration,  
27 provided that nothing in this section shall be so construed as to reduce any  
28 right which an employee of the Department of Finance and Administration shall  
29 have under any civil service or merit system."

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31 SECTION 2. Ark. Code Ann. §25-8-101 is hereby amended by adding a new  
32 subsection (f) to read as follows:

33 "(f) For the purposes of the tax, driver's license, and motor vehicle  
34 registration and licensing laws the term Director shall mean the Director of  
35 the Department of Finance and Administration, the Commissioner of Revenues, or

1 his authorized agent. The Commissioner of Revenues shall act as the  
2 Director's agent and take any and all actions necessary to administer the  
3 laws."

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5 SECTION 3. Ark. Code Ann. §26-18-104(2) is hereby amended by to read as  
6 follows:

7 " \_Director\_ means the Director of the Department of Finance and  
8 Administration, State of Arkansas or the Commissioner of Revenues, or his  
9 authorized agent;"

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11 SECTION 4. Ark. Code Ann. §26-18-405(d)(4) is hereby amended by adding  
12 a new subsection (C) to read as follows:

13 "(C) The director may within twenty (20) days of the mailing of the  
14 decision, revise the decision of the hearing officer regardless of whether the  
15 taxpayer has requested a revision. If the director revises the decision of  
16 the hearing officer sustaining any portion of an assessment, then a notice of  
17 final assessment, as provided by §26-18-401 shall be made upon the final  
18 determination of the director. The taxpayer may not request revision of a  
19 decision issued by the director under this section."

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21 SECTION 5. All provisions of this act of a general and permanent nature  
22 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
23 Revision Commission shall incorporate the same in the Code.

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25 SECTION 6. If any provision of this act or the application thereof to  
26 any person or circumstance is held invalid, such invalidity shall not affect  
27 other provisions or applications of the act which can be given effect without  
28 the invalid provision or application, and to this end the provisions of this  
29 act are declared to be severable.

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31 SECTION 7. All laws and parts of laws in conflict with this act are  
32 hereby repealed.

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