

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003

A Bill

HOUSE BILL 2797

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5 By: Representative Thyer
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For An Act To Be Entitled

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9 AN ACT TO AMEND THE PROVISIONS CONCERNING THE
10 STATE TAX PROCEDURE FOR REFUNDS OF OVERPAYMENTS;
11 AND FOR OTHER PURPOSES.
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Subtitle

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14 AN ACT TO AMEND THE PROVISIONS
15 CONCERNING REFUNDS OF OVERPAYMENTS.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code § 26-18-507(b), concerning the state tax
21 procedure for refunds of overpayments, is amended to read as follows:

22 (b) The claim shall specify:

- 23 (1) The name of the taxpayer;
24 (2) The time when and the period for which the tax was paid;
25 (3) The nature and kind of tax paid;
26 (4) The amount of the tax which the taxpayer claimed was

27 erroneously paid; and

28 (5) The grounds upon which a refund is claimed; ~~and~~.

29 ~~(6) Any other information relative to the payment as may be~~
30 ~~prescribed by the director.~~
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