

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

SENATE BILL 238

4
5 By: Senator Wooldridge
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For An Act To Be Entitled

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9 AN ACT TO AMEND ARKANSAS CODE § 26-18-307 TO
10 ELIMINATE THE REQUIREMENT OF CERTIFIED OR
11 REGISTERED MAIL FOR FINAL NOTICES OF ASSESSMENT;
12 AND FOR OTHER PURPOSES.
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Subtitle

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15 AN ACT TO ELIMINATE THE REQUIREMENT OF
16 CERTIFIED OR REGISTERED MAIL FOR FINAL
17 NOTICES OF ASSESSMENT.
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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 § 26-18-307(a), pertaining to notice
23 requirements, is amended to read as follows:

24 (a)(1) The director shall give a taxpayer notice of any assessment,
25 demand, decision, or hearing before the director which directly involves that
26 taxpayer.

27 (2) All notices required to be given by the director to a
28 taxpayer shall be either served by personal service or sent by regular mail
29 to the taxpayer's last address on record with the particular tax section of
30 the Revenue Division of the Department of Finance and Administration in
31 question. ~~If this mail is returned unclaimed or refused, then proper notice~~
32 ~~shall have been served and given.~~ Service of the notice by mail is
33 presumptively complete upon mailing, and the director may take any action
34 permitted by any state tax law.

35 (3) All notices of final assessment under § 26-18-401 shall be
36 sent by regular mail ~~certified mail, return receipt requested.~~



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SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that revenue available for the support of necessary state services has declined during the last twelve months as a result of the nationwide economic slowdown; that without reducing the administrative expenses of the Department of Finance and Administration, some state services will be reduced or eliminated; and that this bill will reduce administrative expenses associated with certified mail in order to avoid the reduction in necessary services. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on:

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

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

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