

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

A Bill

HOUSE BILL 1796

5 By: Representative Gates
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE TIME LIMITATIONS FOR TAX
9 ASSESSMENTS, COLLECTIONS, REFUNDS, AND PROSECUTION;
10 TO LIMIT THE TIME AVAILABLE FOR A TAX AUDIT; AND FOR
11 OTHER PURPOSES.
12
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Subtitle

15 TO AMEND THE TIME LIMITATIONS FOR TAX
16 ASSESSMENTS, COLLECTIONS, REFUNDS, AND
17 PROSECUTION; AND TO LIMIT THE TIME
18 AVAILABLE FOR A TAX AUDIT.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 26-18-306(h), concerning time limitations
24 for tax assessments, collection, refunds, and prosecution, is amended to read
25 as follows:

26 (h) When the assessment of ~~any~~ a tax imposed by ~~any~~ state law has been
27 made within the period of limitation properly applicable to the assessment,
28 the tax may be collected by levy or proceeding in court, but only if the levy
29 is made or the proceeding is begun within ~~ten (10)~~ seven (7) years after the
30 date of the assessment of the tax.
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32 SECTION 2. Arkansas Code § 26-18-306, concerning time limitations for
33 tax assessments, collection, refunds, and prosecution, is amended to add an
34 additional subsection to read as follows:

35 (n) Tax assessments, payments, returns, and refunds are not subject to
36 an audit under this chapter if the assessment, payment, return, or refund



1 occurred more than seven (7) years before the earlier of the date the
2 relevant return was required to be filed or the date the relevant return was
3 filed.

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5 SECTION 3. EFFECTIVE DATE. This act is effective for tax years
6 beginning on or after January 1, 2017.

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