

ARKANSAS SENATE
94th General Assembly - Fiscal Session, 2024
Amendment Form

JBC 04/25/2024 (1.b.)

Subtitle of Senate Bill No. 47

AN ACT FOR THE DEPARTMENT OF INSPECTOR GENERAL APPROPRIATION FOR THE 2024-2025
FISCAL YEAR.

Amendment No. 2 to Senate Bill 47

Amend Senate Bill No. 47 as engrossed S4/23/24 (version: 4/23/2024 2:55:45 PM):

On page 10, immediately following SECTION 19, insert the following:

" SECTION 20. SPECIAL LANGUAGE – CODE AMENDMENT. Arkansas Code § 26-18-1117(b)(1), concerning judicial relief from decisions of the Tax Appeals Commission, is amended to read as follows:

(b)(1) The Except as provided in subdivision (b)(4) of this section, the Department of Finance and Administration may seek judicial relief from a decision of the commission by filing suit against the taxpayer in Pulaski County Circuit Court or in the circuit court of the county in which the taxpayer resides or has its principal place of business in the state.

SECTION 21. SPECIAL LANGUAGE – CODE AMENDMENT. Arkansas Code § 26-18-1117(b), concerning judicial relief from decisions of the Tax Appeals Commission, is amended to add an additional subdivision to read as follows:

(4)(A) The department may seek judicial relief from a decision of the commission regarding sales and use tax only if:

(i) The total aggregate amount of sales and use tax shown on the proposed tax assessments under § 26-18-403(a) that are the subject of the petition before the commission on which a decision was rendered exceeds ten thousand dollars (\$10,000), exclusive of interest and penalties; or

(ii) The total aggregate amount of money shown as



denied on the refund denials issued under § 26-18-507(e) that are the subject of the petition before the commission on which a decision was rendered exceeds ten thousand dollars (\$10,000), exclusive of interest and penalties.

(B) Subdivision (b)(4)(A) of this section applies to actions commenced under § 26-18-1113 on or after the effective date of this act."

AND

Appropriately renumber the SECTIONS of the bill.

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

By: Joint Budget Committee

By: Senator J. Payton

LCW/WLC - 04-25-2024 10:59:53

LCW066

Secretary