

Rules by Recommended Committee Assignments

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Revenue & Taxation Committees				
Department of Finance and Administration				
Enforce				
1977-D2:D1061 Beer Excise Tax				ID#: 5058
Statutory Authority: Act 109 of 1935	12/12/1977	12/13/1977	01/16/1978	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by Act 109 of 1935				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5058/Final/1977 Beer Excise Tax.pdf				
1985-1 Credit Against Tax for Donations or Sales Below Cost of Tangible Personal Property and Certain Money Contributions for Certain Qualified Education Purposes				ID#: 5176
Statutory Authority: Act 759 of 1985	07/11/1985	07/31/1985	09/11/1985	
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-51-1105				
Requirement Statement: 26-51-1105				
The Director of the Department of Finance and Administration, the Director of the Department of Higher Education, the Director of the Department of Career Education, the Director of the Department of Workforce Education, and the Executive Director of the Arkansas Economic Development Commission shall promulgate such reasonable rules as they shall deem necessary and appropriate to carry out the purposes of this subchapter.				
Enforce: As required by 26-51-1105 rules promulgated to administer and enforce income tax credit for donations or sales below cost of tangible personal property and certain money contributions for certain qualified education purposes.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5176/Final/1985 Credit Against Tax for Donations .pdf				
1991-7 Disclosable Tax Information				ID#: 9225
Statutory Authority: ACA 26-18-303	07/14/1991	07/17/1991	06/27/1991	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-303				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9225/Final/1991-7 Disclosable Tax Information .pdf				
1991-11 Income Tax Credit for Purchase of Recycling Equipment				ID#: 5177
Statutory Authority: ACA 26-51-301 and 26-15-104	02/19/1992	03/10/1992	02/19/1992	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-51-301 and 26-15-104				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5177/Final/1991 Income Tax Credit for Recycling Equipment .pdf				
1991-12 Arkansas Individual Income Tax Section Guidelines for the use of Substitute and Reproduced Tax Forms				ID#: 5178
Statutory Authority: ACA 26-18-301, 26-51-806, and 26-51-904	03/10/1992	03/30/1992	02/19/1992	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-301, 26-51-806, and 26-51-904				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5178/Final/1991 Income Tax Guidelines for the Use of Substitute and Reproduced Tax Forms .pdf				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
1993-5 Administrative Procedure				
				ID#: 5234
Statutory Authority:	ACA §26-18-101 et seq.	08/13/1993	08/13/1993	07/23/1993
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:	Authority Granted by ACA §26-18-101 et seq.			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5234/Final/1993-5 Administrative Procedure.pdf			
1993-6 Administrative Procedure				
				ID#: 5237
Statutory Authority:	ACA §26-18-101 et seq.	08/13/1993	08/13/1993	07/23/1993
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:	Authority Granted by ACA §26-18-101 et seq.			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5237/Final/1993-6 Administrative Procedure.pdf			
1993-8 Soft Drink Tax				
				ID#: 6977
Statutory Authority:	Act 7 of 1992	09/28/1993	11/04/1993	10/15/1993
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:	Authority Granted by Act 7 of 1992			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/6977/Final/1993-8 Soft Drink Tax.pdf			
1993-11 Enterprise Zone Act of 1993				
				ID#: 5179
Statutory Authority:	Act 947 of 1993 and 26-18-301	12/06/1993	12/06/1993	12/06/1993
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:	Authority Granted by Act 947 of 1993 and 26-18-301			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5179/Final/1993-11 Enterprise Zone Act of 1993.pdf			
1994-3: Dealer/Lienholder Registration and Title Application Regulation				
				ID#: 6978
Statutory Authority:	ACA 26-18-101 et seq.	11/22/1994	01/02/1995	12/13/1994
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:	Authority Granted by ACA 26-18-101 et seq.			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/6978/Final/1994-3 Dealer.Lienholder Registration and Title Application .pdf			
1995-2 Vending Goods Wholesale Tax				
				ID#: 9235
Statutory Authority:	Act 934 of 1995	11/06/1995	11/26/1995	11/06/1995
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:	Authority Granted by Act 934 of 1995			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9235/Final/1995-2 Vending Goods Wholesale Tax .pdf			

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
1996-1 Youth Apprenticeship Program				ID#: 6980
Statutory Authority: Act 1103 of 1995	03/21/1996	03/23/1996	03/13/1996	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by Act 1103 of 1995				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/6980/Final/1996-1 Youth Apprenticeship Program .pdf				
1996-2 Electronic Filing Providing Taxpayer w/Return				ID#: 6981
Statutory Authority: ACA 26-56-806 and ACA 26-18-301	05/21/1996	06/02/1996	05/23/1996	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-56-806 and ACA 26-18-301				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/6981/Final/1996-2 Electronic Filing Providing Taxpayer w. Return .pdf				
1997-2 -- Individual Income Tax Credit for Political Contributions				ID#: 7266
Statutory Authority: ACA §26-18-301 and §26-51-104	08/05/1997	08/15/1997	08/05/1997	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA §26-18-301 and §26-51-104				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/7266/Final/1997-2 Individual Income Tax Credit for Political Contributions .pdf				
1997-4 -- Comprehensive Individual Income Tax Regulations				ID#: 7582
Statutory Authority: ACA 26-18-301 & 26-51-104	10/02/1997	10/26/1997	10/16/1997	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-301 & 26-51-104				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/7582/Final/1997-4 Comprehensive IIT Regulations .pdf				
1998-5 -- Cigarette Stamps and Border Zone Sales				ID#: 8986
Statutory Authority: ACA 26-18-301 Regulation 1995-5	07/01/1998	06/29/1998	06/29/1998	10/03/1998
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-301 Regulation 1995-5				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/8986/Final/1998-5 Cigarette Stamps and Border Zone Sales .pdf				
1998-7 -- Prohibition Against Browsing or Unauthorized Access				ID#: 8997
Statutory Authority: ACA 26-18-301 Regulation 1998-7	10/12/1998	10/24/1998	10/14/1998	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-301 Regulation 1998-7				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/8997/Final/1998-7 Prohibition Against Browsing or Unauthorized Access .pdf				

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1999-2 -- Non-Residential Construction Surcharge				ID#: 9239
Statutory Authority: ACA 26-18-301	10/01/1999	10/21/1999	10/11/1999	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-301				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9239/Final/1999-2 Non Residential Construction Surcharge .pdf				
1999-4 -- Regulation on the Tuition Reimbursement Tax Credit Program, Act 1036 of 1999				ID#: 8998
Statutory Authority: 19-1-208, 26-18-301 and 25-15-201	10/25/1999	11/06/1999	10/27/1999	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by 19-1-208, 26-18-301 and 25-15-201				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/8998/Final/1999-4 Regulation on the Tuition Reimbursement Tax Credit Program .pdf				
2000-1: Payments by Nonparticipating Tobacco Product Manufactures -- To implement and clarify the process by which tobacco product manufacturers who don't participate in the "Master Settlement Agreement" must calculate and deposit an annual payment into an escrow account required in Act 1165 of 1999				ID#: 9241
Statutory Authority: 26-18-301, 26-57-206, Act 1165 of 1999	03/03/2000	03/13/2000	03/03/2000	
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-57-260				
Requirement Statement: 26-57-260 (B) The Department of Finance and Administration shall promulgate such regulations as are necessary to ascertain the amount of state excise tax paid on the cigarettes of the tobacco product manufacturer for each year.				
Enforce: Authority Granted by 26-18-301, 26-57-206, Act 1165 of 1999. 26-57-260 (B) The Department of Finance and Administration shall promulgate such regulations as are necessary to ascertain the amount of state excise tax paid on the cigarettes of the tobacco product manufacturer for each year.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9241/Final/2000-1 Tobacco Master Settlement Agreement Payments by Nonparticipating Tobacco Product Manufacturers.pdf				
2000-2 -- Individual Income Tax Regulation - Electronic Return Originator				ID#: 9103
Statutory Authority: ACA 26-18-301	02/03/2000	02/04/2000	06/12/2000	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: These regulations are needed to clarify the procedures for electronic return originators and taxpayers filing and retaining taxpayer signature documents and supporting documentation associated with the electronic filing of individual tax returns.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9103/Final/2000-2 Electronic Return Originator.pdf				
2000-3 -- Model Record Keeping and Record Retention Regulation				ID#: 9105
Statutory Authority: 26-18-301	07/16/2000	07/26/2000	07/06/2000	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The purpose of this regulation is to define the requirements imposed on taxpayers for the maintenance and retention of books, records, and other sources of information under the Arkansas Tax Procedure Act (codified at Ark. Code Ann. § 26-18-101 et seq.) It is also the purpose of the regulation to address these requirements where all or a part of the taxpayer's records are received, created, maintained or generated through various computer, electronic and imaging processes and system.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9105/Final/2000-3 Model Record Keeping and Record Retention.pdf				

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2000-4: Settlement or Compromise of Tax Liabilities - to define the procedures to be followed in the settlement or compromise of controversies relation to the payment of any state tax administered by DFA				ID#: 9242
Statutory Authority: ACA 26-18-705	08/03/2000	08/13/2000	08/03/2000	
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-18-705				
Requirement Statement: 26-18-705 (d) The director shall promulgate rules and regulations establishing guidelines for determining whether a proposed offer in compromise is adequate and is acceptable to resolve a tax dispute.				
Enforce: as required by 26-18-705 (d) these rules establish guidelines for determining whether a proposed offer in compromise is adequate and is acceptable to resolve a tax dispute.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9242/Final/2000-4 Settlement or Compromise of Tax Liabilities.pdf				
2000-5 -- Withholding and Payment of Income Taxes by Electronic Funds Transfer				ID#: 9107
Statutory Authority: 26-18-301	12/17/2000	12/17/2000	12/07/2000	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This regulation establishes the process by which Service Providers remit withholding taxes to the Department by electronic funds transfer.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9107/Final/2000-5 Withholding and Payment of Income Taxes by Electronic Funds Transfer.pdf				
2000-8 -- Real Property Tax Credit Claims				ID#: 9209
Statutory Authority: 26-2-105 and 26-53-104	01/09/2001	01/19/2000	01/03/2001	03/07/2001
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Rule necessary to administer and enforce the certification provisions of 26-26-310.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9209/Final/2000-8 Real Property Tax Credit Claims.pdf				
2003-3: Tax Credit Registration and Claim Verification System				ID#: 9213
Statutory Authority: 25-15-201 & 26-18-301	11/06/2003	11/17/2003	11/07/2003	
<input checked="" type="checkbox"/> Required under State or Federal Law: 15-5-1407				
Requirement Statement: 15-5-1407. Registration of tax credits.				
(a) The Arkansas Development Finance Authority, in conjunction with the Revenue Division of the Department of Finance and Administration, shall develop a system for registration of all tax credits claimed under this subchapter.				
(b) The system shall verify that any:				
(1) Tax credit claimed upon a tax return is valid and properly taken in the year of claim; and				
(2) Transfer of the tax credit is made in accordance with the requirements of this subchapter.				
Enforce: Rule established a system for registration of all tax credits claimed under The Venture Capital Investment Act of 2001 (ACA 15-5-1401 et esq).				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9213/Final/2003-3 Tax Credit Registration and Claim Verification System.pdf				
2006-2: Income tax exemption Increase for Armed Services Members				ID#: 9216
Statutory Authority: 25-15-204, 26-18-101, and 26-51-101	01/01/2005	01/01/2005	04/13/2006	04/13/2006
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This rule is necessary to properly administer the provisions of 26-51-306 with regard to the increase in the income tax exemption for enlisted personnel of the armed forces of the State of Arkansas and the United States.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9216/Final/2006-2 Income Tax Exemption Increase for Armed Services Members.pdf				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
2006-3 - Withholding on Nonresident Members of Pass-Through Entities				ID#: 9217
Statutory Authority: Act 1982 of 2005	05/01/2007	05/01/2007	09/24/2007	12/12/2007
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This rule is necessary to properly administer the withholding provisions of Ark. Code Ann. § 26-51-919 with regard to the taxable income of nonresident members of pass-through business entities.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9217/Final/2006-3 Withholding on Nonresident Members of Pass-Through Entities.pdf				
2007-3: Special Rules for Sales of Food and Food Ingredients and Prepared Food				ID#: 9254
Statutory Authority: Act 110 of 2007	10/05/2007	10/28/2007	10/05/2007	01/01/2018
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-52-317				
Requirement Statement: 26-52-317 (e) The Department of Finance and Administration shall promulgate rules to implement the provisions of this section.				
Enforce: As required by 26-32-317 This rule is intended to help businesses, organizations, and individuals understand how state sales and use tax is applied to food and food ingredients, prepared food, and other non-food items.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9254/Final/2007-3 Special Rules for Sales of Food and Food Ingredients and Prepared Food.pdf				
2007-5: Reduced Sales Tax Rate for Natural Gas or Electricity Used Directly in the Manufacturing Process				ID#: 9244
Statutory Authority: 26-52-319 (c)	07/01/2007	07/01/2007	02/12/2008	02/12/2008
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-52-319(f)				
Requirement Statement: (f) The director shall promulgate rules for the proper administration of this section.				
Enforce: As Required by 26-52-319(e-f) (e) Before the sale of natural gas or electricity at the reduced excise tax rate levied in this section, the director may require any seller of natural gas or electricity to obtain a certificate from the consumer, in the form prescribed by the director, certifying that the manufacturer is eligible to purchase natural gas and electricity at the reduced excise tax rate.(f) The director shall promulgate rules for the proper administration of this section.These rules establish the form and process to implement reduced Sales Tax rate for natural gas or electricity used directly in the manufacturing process.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9244/Final/2007-5 Reduced Sales Tax Rate for Natural Gas or Electricity Used Directly in the Manufacturing Process.pdf				
2007-9: The Delta Geotourism Incentive Act of 2007				ID#: 9245
Statutory Authority: 26-18-301 & Act 518 of 2007	12/22/2007	01/01/2008	12/12/2007	06/16/2011
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Rules promulgated for the purpose of facilitating implementation, administration, and enforcement of the income tax credit for geotourism development authorized by Act 518 of 2007.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9245/Final/2007-9 The Delta Geotourism Incentive Act of 2007.pdf				
2008-4: Natural Gas Severance Tax Rules				ID#: 9246
Statutory Authority: 26-18-301 & 26-58-129	01/01/2009	01/01/2009	11/12/2008	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Rules promulgated under 26-58-129(c) implement and clarify Title 26, Chapter 58 of the Arkansas Code as it relates to severance tax levied upon natural gas production.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9246/Final/2008-4 Natural Gas Severance Tax Rules.pdf				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
2010-1 -- Veterinarian Sales and Use Tax				ID#: 9247
Statutory Authority: 26-52-316, 26-52-404, 26-52-405, 26-53-106, and 26-53-131	07/01/2010	07/01/2010	06/21/2010	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Rules provide clarity to sales and use tax as they apply to Veterinarians.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9247/Final/2010-1 Veterinarian Sales and Use Tax Rule .pdf				
2015-2: Mandatory Electronic Reporting by Tobacco Wholesalers				ID#: 9248
Statutory Authority: 19-1-208, 25-8-102(a), 25-15-2014 et seq., 26-18-301, 26-57-206, 26-57-1307(d)	09/03/2015	01/01/2016	11/17/2015	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Rule requires tobacco wholesalers to utilize the electronic system for all required monthly reporting.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9248/Final/2015-2 Mandatory Electronic Reporting by Tobacco Wholesalers.pdf				
Alternative Fuel Tax/Liquefied Natural Gas (LNG) Rule				ID#: 9222
Statutory Authority: 26-18-301 & 26-62-104	04/05/2014	09/01/2014	08/01/2014	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Rules promulgated to implement and clarify Title 26, Chapter 62 of the Arkansas Code as it pertains to liquified natural gas used as an alternative fuel to generate power in an internal combustion engine or motor for a motor vehicle.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9222/Final/2014-2 Alternative Fuels Tax-Liquefied Natural Gas (LNG).pdf				
Charitable Bingo and Raffles				ID#: 9223
Statutory Authority: ACA 26-18-301	07/01/1993	07/01/1993	06/30/1993	11/18/2009
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 23-114-201 to 203				
Requirement Statement: ACA 23-114-203 requires the Director of the Department to " by rule shall provide for the form of bingo faces and raffle tickets used in the State of Arkansas"				
Enforce: Rules promulgated for the enforcement and administration of the Charitable Bingo and Raffles Enabling Act, ACA 23-114-101 et seq.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9223/Final/2007-4 Charitable Bingo and Raffle.pdf				
Comprehensive Corporation Income Tax Regulations				ID#: 9305
Statutory Authority: 26-18-301	10/12/1998	11/27/1998	11/17/1998	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Rule promulgated to implement and clarify the Arkansas Income Tax Act of 1929 (§26-51-101 et seq.)				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9305/Final/1998-1 Comprehensive Corporation Income Tax Regulations.pdf				
Gross Receipts and Use Tax Regulation/Enterprise Zones				ID#: 9227
Statutory Authority: Act 462 of 1989	07/05/1989	07/25/1989	07/05/1989	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Parts of the rules are still applicable to Advantage Arkansas.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9227/Final/1989-1 Gross Receipts and Use Tax Enterprise Zones.pdf				

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Gross Receipts Tax Law				ID#: 9261
Statutory Authority: 26-18-301 & 26-52-105	01/01/1941	01/01/1941	12/21/1961	10/03/2008
<input checked="" type="checkbox"/> Required under State or Federal Law: Arkansas Gross Receipts Act of 1941				
Requirement Statement: 26-52-105(b) The director shall promulgate rules and regulations and prescribe forms for the proper enforcement of this chapter.				
Enforce: Pursuant to the authority granted by Ark. Code Ann. §§ 26-18-301 and required by 26-52-105, rules promulgated for the purpose of facilitating compliance with the Arkansas Gross Receipts Act of 1941, as amended, and to facilitate the administration, enforcement, and collection of the tax.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9261/Final/2008-3_Gross_Receipts_Tax_Rules.pdf				
Income Tax Rule 2003-4 -- Treatment of Employee Contributions to Employment-related Retirement Plans				ID#: 9228
Statutory Authority: 26-18-301	11/06/2003	11/17/2003	11/07/2003	
<input checked="" type="checkbox"/> Required under State or Federal Law: Weiss v. McFadden				
Requirement Statement: In Weiss v. McFadden, required DFA to develop a method for exempting after-tax contributions from Income Tax.				
Enforce: Required by Weiss v. McFadden. Rule develop a method for exempting after-tax contributions from Income Tax.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9228/Final/2003-4_Treatment_of_Employee_Contributions_to_Employment-Related_Retirement_Plans.pdf				
Income Tax Standard Mileage Rate for Income Tax Purposes				ID#: 9304
Statutory Authority: ACA 26-18-301 and 26-51-423(a)(3)	02/01/1993	02/15/1993	01/26/1993	05/25/2018
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-51-423(a)(3)				
Requirement Statement: 26-51-423(a)(3) Travel Expenses. In determining travel expenses deductible as a business expense in computing net income as provided under subdivision (a)(1) of this section, the deduction for vehicle miles shall be determined by the Director of the Department of Finance and Administration under his or her regulatory authority in § 26-18-301;				
Enforce: As required by 26-51-423(a)(3) sets the standard mileage rates for income tax purposes.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9304/Final/Standard_Mileage_Rates_for_Income_Tax_Purposes.pdf				
In-Lieu-of-Tax Payments				ID#: 9229
Statutory Authority: 25-15-203, Act 1629 of 2001	07/02/2002	09/29/2002	09/09/2002	
<input checked="" type="checkbox"/> Required under State or Federal Law: 14-164-703				
Requirement Statement: Required Exemption from Ad Valorem Taxation				
Enforce: Rules promulgated to govern the application and approval of payments in lieu of ad valorem tax under Ark. Code Ann. §14-164-703.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9229/Final/2002-1_In-Lieu-Of-Tax_Payments.pdf				
Procurement Rules and Laws				ID#: 9260
Statutory Authority: ACA 19-11-203; 233; 249; 251; 265; 267 through 269; 272; 801; 1006; 1008; 1010; 1012; 1014	06/18/1979	07/18/1979	06/18/1979	05/11/2018
<input checked="" type="checkbox"/> Required under State or Federal Law: 19-11-217				
Requirement Statement: 19-11-217. Powers and duties of State Procurement Director dictates that the Procurement shall have the authority and responsibility to promulgate regulations consistent with this subchapter				
Enforce: As required by 19-11-217 Procurement rules must be contestant with ACA.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9260/Final/Procurement_Laws_and_Rules.pdf				
Real Estate Transfer Tax Regulation RE-2				ID#: 9230
Statutory Authority: Act 401 of 1979	07/11/1985	10/01/1985	08/20/1985	
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-60-103				
Requirement Statement: "The enforcement of the provisions of this chapter shall be the responsibility of the Director of the Department of Finance and Administration under regulations to be promulgated by the director."				
Enforce: As authorized in ACA 26-60-103 & required by 26-60-104 rules where promulgated to administer and enforce the provisions of the Real Estate Transfer Tax.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9230/Final/1985-x_Real_Estate_Transfer_Tax.pdf				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Reg. 199603 Apportionment of Business Income Arising From Intragroup Intangible Licensing Transactions				ID#: 9231
Statutory Authority: ACA 19-1-208 (1987); 26-18-301 (1987) and 25-15-201, et seq.	08/09/1996	08/22/1996	08/12/1996	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Pursuant to the authority provided in Ark. Code Ann. § 19-1-208 (1987), Ark. Code Ann. § 26-18-301 (1987) and Ark. Code Ann. § 25-15-201, et seq. (1987) (the Arkansas Administrative Procedures Act), the Director of the Arkansas Department of Finance and Administration and the Commissioner of Revenue for the State of Arkansas do hereby promulgate the following Regulation. This Regulation is to be read in conjunction with the previous Regulations of the Department of Finance and Administration ("Department") and laws of this State, for the administration of Article IV of the Multistate Tax Compact as adopted in Arkansas and found at Ark. Code Ann. § 26-5-101 ("AMTC") and the Uniform Division of Income for Tax Purposes Act as adopted in Arkansas and found at Ark. Code Ann. § 26-51-701 et seq. ("AUDITPA").				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9231/Final/1996-3 Apportionment of Business Income Arising from Intragroup Licensing Transactions.pdf				
Sales Tax Holiday, Arkansas				ID#: 9249
Statutory Authority: 26-52-444 & Act 757 of 2011	05/11/2011	05/01/2011	05/17/2012	05/17/2012
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-52-444				
Requirement Statement: 26-52-444 (c) The Department of Finance and Administration shall promulgate rules to implement this section.				
Enforce: This rule is necessary to properly administer the provisions of ACA 26-52-444 regarding the Arkansas sales and use tax holiday.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9249/Final/2012-2 Arkansas Sales Tax Holiday.pdf				
Small Business Tax Accounting: Use of Accrual Basis and Cash Basis Accounting Methods -- Corporation Income Tax Regulation 3.26-51-401(a)				ID#: 9250
Statutory Authority: 26-51-401	09/16/2002	09/26/2002	09/09/2002	
<input checked="" type="checkbox"/> Required under State or Federal Law: Federal Revenue Procedure 2001-76, 2001-52 I.R.B. 613.				
Requirement Statement: Revenue procedure under section 446 of the Code permits the eligible trades or businesses of qualifying taxpayers to use the cash method of accounting as described in the procedure.				
Enforce: Required by Federal Revenue Procedure 2001-76, 2001-52 I.R.B. 613. allows eligible trades or businesses of qualifying taxpayers to use the cash method of accounting.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9250/Final/2002 3.26-51-401(a) Small Business Tax Accounting, Use of Accrual Basis and Cash Basis Accounting Methods.pdf				
Surety Bond Regulations				ID#: 9251
Statutory Authority: ACA 26-18-301	05/13/1987	06/02/1987	05/13/1987	05/20/1991
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Promulgated under ACA 26-18-301.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9251/Final/Surety Bond.pdf				
Tax Advisory Council				ID#: 9252
Statutory Authority: Act 998 of 1991	01/15/0992	12/26/1991	12/06/1991	
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-18-902(a) &903				
Requirement Statement: 26-18-902(a) The Director of the Department of Finance and Administration shall establish a Tax Advisory Council consisting of representatives of the Arkansas Bar Association, the Arkansas Society of Certified Public Accountants, the Arkansas Society of Public Accountants, the Office of Problems Resolution and Tax Information, other taxpayer-oriented groups, and other representatives of the Revenue Division of the Department of Finance and Administration.				
26-18-903. The Director of the Department of Finance and Administration shall develop employee evaluation criteria requiring compliance with the Taxpayer Bill of Rights, § 26-18-801 et seq., and quality taxpayer assistance, which shall be included in the annual evaluation of each employee whose job responsibilities include taxpayer contact.				
Enforce: As required by 26-18-902 et esq these rules establish the Tax Advisory Council and Employee Evaluation Criteria.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9252/Final/1991-10 Tax Advisory Council.pdf				

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Taxpayer Bill of Rights Regulation				ID#: 9253
Statutory Authority: Act 590 of 1989	09/11/1989	10/01/1989	08/22/1989	
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-18-812				
Requirement Statement: The director shall prescribe the regulations necessary to fully implement this subchapter within one hundred eighty (180) days after July 3, 1989.				
Enforce: Promulgated to implement and clarify the Taxpayer Bill of Rights Act ACA-18-801et seq.				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9253/Final/1989-1_Taxpayer_Bill_of_Rights.pdf				