

1 **State of Arkansas**  
2 **80th General Assembly**  
3 **Regular Session, 1995**  
4 **By: Representative Courtway**

# A Bill

**ACT 655 OF 1995**  
**HOUSE BILL 1404**

## For An Act To Be Entitled

8 "AN ACT TO AMEND ARK. CODE ANN. §26-18-405 TO AUTHORIZE  
9 THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO CONDUCT  
10 HEARINGS BY TELEPHONE, VIDEO OR OTHER ELECTRONIC MEANS;  
11 AND FOR OTHER PURPOSES."

## Subtitle

14 "ADMINISTRATIVE HEARINGS CONDUCTED  
15 THROUGH VIDEO, AUDIO OR OTHER ELECTRONIC  
16 MEANS."

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

20 SECTION 1. Arkansas Code §26-18-405 is amended by adding a new  
21 subsection(f) to read as follows:

22 "(f) (1) In addition to the hearing procedures set out in subsections (a)  
23 - (e) of this section, the director may hold administrative hearings by  
24 telephone, video conference, or other electronic means if the director  
25 determines that conducting the hearing in such a manner: (1) is in the best  
26 interest of the taxpayer and the department, (2) is agreed to by both parties;  
27 (3) is not fiscally unsound or administratively burdensome; and (4) adequately  
28 protects the confidentiality of the taxpayer's information.

29 (2) The director is authorized to contract with third parties for all  
30 services necessary to conduct hearings by telephone, video or other electronic  
31 means. Any person who enters into a contract with the director to provide  
32 services necessary to conduct hearings by telephone, video or other electronic  
33 means shall be subject to the requirements of this chapter providing for the  
34 confidentiality of all taxpayer records."

36 SECTION 2. All provisions of this act of a general and permanent nature

1 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
2 Revision Commission shall incorporate the same in the Code.

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4 SECTION 3. If any provision of this act or the application thereof to  
5 any person or circumstance is held invalid, such invalidity shall not affect  
6 other provisions or applications of the act which can be given effect without  
7 the invalid provision or application, and to this end the provisions of this  
8 act are declared to be severable.

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10 SECTION 4. All laws and parts of laws in conflict with this act are  
11 hereby repealed.

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APPROVED: 3-17-95

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