

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.

Act 686 of the Regular Session

1 State of Arkansas  
2 85th General Assembly  
3 Regular Session, 2005

# A Bill

SENATE BILL 443

4  
5 By: Senator Miller  
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7

## For An Act To Be Entitled

8  
9 AN ACT TO AMEND THE EXTENSION OF TIME FOR FILING  
10 TAX RETURNS; AND FOR OTHER PURPOSES.  
11

### Subtitle

12  
13 TO AMEND THE EXTENSION OF TIME FOR  
14 FILING TAX RETURNS.  
15

16  
17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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19 SECTION 1. Arkansas Code § 26-18-505(a), concerning the extension of  
20 time for filing tax returns, is amended to read as follows:

21 (a)(1) Upon written request, the director may, for good cause, grant a  
22 reasonable extension of time to file any return required under any state tax  
23 law.

24 (2) The director shall keep a record of every extension granted  
25 with the reason ~~therefor.~~ the extension was granted.

26 (3)(A) The time for filing any return shall not extend more than  
27 ~~ninety (90)~~ one hundred twenty (120) days.

28 (B) The director may, in extraordinary circumstances,  
29 grant an additional ~~ninety-day~~ sixty-day extension.

30 (4) The Director of the Department of Finance and Administration  
31 is hereby authorized to promulgate regulations to grant automatic extensions  
32 of time to file income tax returns and information returns without the  
33 taxpayer being required to submit a written application for the extension of  
34 time to file.  
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APPROVED: 3/09/2005