

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017  
4  
5 By: Representative Jett

# A Bill

HOUSE BILL 1156

## For An Act To Be Entitled

8 AN ACT TO CHANGE THE EFFECTIVE DATE OF SECTION 6 OF  
9 ACTS 2015, NO. 896; TO PROVIDE THAT ARKANSAS  
10 CORPORATE INCOME TAX RETURNS BE FILED BY APRIL 15  
11 BEGINNING IN THE 2016 TAX YEAR; TO DECLARE AN  
12 EMERGENCY; AND FOR OTHER PURPOSES.

## Subtitle

16 TO PROVIDE THAT ARKANSAS CORPORATE INCOME  
17 TAX RETURNS BE FILED BY APRIL 15  
18 BEGINNING IN THE 2016 TAX YEAR; AND TO  
19 DECLARE AN EMERGENCY.

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

24 SECTION 1. DO NOT CODIFY. Legislative findings and intent.

25 (a) The General Assembly finds that:

26 (1) Section 6 of Acts 2015, No. 896, modified the filing date  
27 for state corporate income tax returns, effective for tax years beginning  
28 January 1, 2017;

29 (2) The United States Congress subsequently changed the filing  
30 date for federal corporate income tax returns, effective for tax years  
31 beginning January 1, 2016; and

32 (3) The inconsistency in the state and federal filing deadlines  
33 will cause confusion that will hinder the administration of state corporate  
34 income tax returns.

35 (b) The intent of this act is to make the effective date of the filing  
36 date established for corporate income tax returns under Section 6 Acts 2015,



1 No. 896, consistent with the filing date established by the United States  
 2 Congress.

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 4 SECTION 2. Uncodified Section 8 of Acts 2015, No. 896 is amended to  
 5 read as follows:

6 SECTION 8. EFFECTIVE DATES.

7 (a) Sections 1 through 5, Section 7, and Section 8 of this act are  
 8 effective on the first day of the calendar quarter following the effective  
 9 date of this act.

10 (b) Section 6 of this act is effective for tax years beginning on or  
 11 after January 1, ~~2017~~ 2016.

12  
 13 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the  
 14 General Assembly that Arkansas income tax law is not consistent with current  
 15 federal income tax law with respect to the filing of corporate income tax  
 16 returns; that it is in the best interests of the state and Arkansas taxpayers  
 17 to resolve this inconsistency immediately; and that this act is immediately  
 18 necessary to resolve this inconsistency in order to facilitate the proper  
 19 administration of Arkansas corporate income tax returns. Therefore, an  
 20 emergency is declared to exist, and this act being immediately necessary for  
 21 the preservation of the public peace, health, and safety shall become  
 22 effective on:

23 (1) The date of its approval by the Governor;

24 (2) If the bill is neither approved nor vetoed by the Governor,  
 25 the expiration of the period of time during which the Governor may veto the  
 26 bill; or

27 (3) If the bill is vetoed by the Governor and the veto is  
 28 overridden, the date the last house overrides the veto.

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 31 **APPROVED: 01/26/2017**