A Bill

For An Act To Be Entitled

AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT
CONCERNING THE HOLDING OF ADMINISTRATIVE HEARINGS; TO
AMEND THE LAW CONCERNING HOLDING ADMINISTRATIVE
HEARINGS BY ELECTRONIC MEANS; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE ARKANSAS TAX PROCEDURE ACT
CONCERNING HOLDING ADMINISTRATIVE
HEARINGS BY ELECTRONIC MEANS.

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

SECTION 1. Arkansas Code § 26-18-405(f)(1), concerning hearings on
proposed assessments under the Arkansas Tax Procedure Act, is amended to read
as follows:

(f)(1) In addition to the hearing procedures set out in subsections
(a)-(e) of this section, the director may hold administrative hearings by
telephone, video conference, or other electronic means if the director
determines that conducting the hearing in such a manner:

(A) Is in the best interest of the taxpayer and the
department;

(B) Is agreed to by both parties and provides the same level
of legal protection as provided in an in-person hearing or a hearing on
written documents, including without limitation adequate due process;

(C) Is not fiscally unsound or administratively burdensome
unduly expensive for the taxpayer or the department; and

(D) Adequately protects the confidentiality of the
taxpayer’s information.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on and after January 1, 2020.

APPROVED: 4/10/19