1   State of Arkansas

As Engrossed: H3/26/99

Act 1373 of 1999

2   82nd General Assembly

A Bill

3   Regular Session, 1999

HOUSE BILL   2224

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5   By: Representative Booker

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8   **For An Act To Be Entitled**

9   "AN ACT TO AMEND THE CLAIMS FOR REFUND OF OVERPAYMENTS

10   PROVISION OF THE ARKANSAS TAX PROCEDURE ACT, ARKANSAS

11   CODE 26-18-507(a); AND FOR OTHER PURPOSES."

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13   **Subtitle**

14   "AN ACT TO CONFORM THE ARKANSAS TAX CLAIM

15   FOR REFUND PROVISION TO THE SIMILAR

16   FEDERAL TAX CLAIM FOR REFUND PROVISION."

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

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21   SECTION 1. Arkansas Code 26-18-507(a) is amended to read as follows:

22   "(a) Any taxpayer who has paid any state tax to the State of Arkansas,

23   ~~through error of fact, computation, or mistake of law~~, in excess of the taxes

24   lawfully due shall, subject to the requirements of this chapter, be refunded

25   the overpayment of the tax determined by the director to be erroneously paid

26   upon the filing of an amended return or a verified claim for refund. _This_

27   _subsection does not include actions based on Article 16, § 13 of the Arkansas_

28   _Constitution._"

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

31   are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code

32   Revision Commission shall incorporate the same in the Code.

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34   SECTION 3. If any provision of this act or the application thereof to

35   any person or circumstance is held invalid, such invalidity shall not affect

36   other provisions or applications of the act which can be given effect without

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1   the invalid provision or application, and to this end the provisions of this

2   act are declared to be severable.

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4   SECTION 4.   All laws and parts of laws in conflict with this act are

5   hereby repealed.

6   */s/ Booker*

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9   **APPROVED: 4/12/1999**

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