

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 212 of the Regular Session

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007
4

A Bill

HOUSE BILL 1498

5 By: Representative Overbey
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For An Act To Be Entitled

9 AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT TO
10 EXTEND THE TIME ALLOWED TO PROTEST AN ASSESSMENT
11 OF TAX OR DENIAL OF A CLAIM FOR REFUND FROM 30 TO
12 60 DAYS; TO CLARIFY THE PERIOD OF TIME WITHIN
13 WHICH THE TAXPAYER AND THE STATE MAY REQUEST THAT
14 THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND
15 ADMINISTRATION REVISE THE DECISION OF THE
16 ADMINISTRATIVE HEARING OFFICER; AND FOR OTHER
17 PURPOSES.
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Subtitle

19 TO PROVIDE ADDITIONAL TIME FOR TAXPAYERS
20 TO REQUEST AN ADMINISTRATIVE HEARING AND
21 TO CLARIFY THE TIME FOR REQUESTING
22 REVIEW OF AN ADMINISTRATIVE DECISION.
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26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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28 SECTION 1. Arkansas Code § 26-18-404(c), concerning administrative
29 relief from a proposed assessment of tax or denial of a claim for refund, is
30 amended to read as follows:

31 (c)(1) Within ~~thirty (30) days~~ sixty (60) days after service of notice
32 of the proposed assessment or denial of a claim for refund, the taxpayer may
33 file with the director a written protest under oath, signed by ~~himself or~~
34 herself the taxpayer or ~~his or her~~ the taxpayer's authorized agent, setting
35 forth the taxpayer's reasons for opposing the proposed assessment or the



1 denial of a claim for refund.

2 (2) No administrative relief will be available to a taxpayer who fails
 3 to protest, or to a taxpayer who fails to request an extension of time to
 4 protest, a proposed assessment of tax or denial of a claim for refund within
 5 the sixty (60) days following the service of notice of the proposed
 6 assessment or denial of a claim for refund.

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 8 SECTION 2. Arkansas Code § 26-18-405(d)(4), concerning hearings on
 9 proposed assessments of state tax, is amended to read as follows:

10 (4)(A)(i) If the proposed assessment or denial of a claim for
 11 refund is sustained, in whole or part, the taxpayer or legal counsel for the
 12 director may request in writing, within twenty (20) days of the mailing of
 13 the decision, that the director revise the decision of the hearing officer.
 14 No request for revision will be considered unless it is received by the
 15 director within twenty (20) days of the mailing of the hearing decision.

16 (ii) Either the taxpayer or legal counsel for the
 17 director must provide a copy of any written request for revision to the
 18 other.

19 (B)~~(i)~~ If the director refuses to make a revision, or if
 20 the taxpayer or legal counsel for the Director does not make a request for
 21 revision, ~~then a final assessment, as provided by § 26-18-401, shall be made~~
 22 ~~upon the final determination of the hearing officer or the director, then the~~
 23 director will send either:

24 ~~(ii) No additional notice concerning a claim for~~
 25 ~~refund shall be issued by the director.~~

26 (i) A final assessment to the taxpayer, as provided
 27 by § 26-18-401, that is made upon the final determination of the hearing
 28 officer that sustained a proposed assessment of tax; or

29 (ii) A notice in writing to both the taxpayer and
 30 legal counsel for the director, if a revision was requested, of his or her
 31 decision not to revise a decision that resulted in no tax due, including the
 32 denial of a claim for refund.

33 (C)(i) ~~The director may revise the decision of the hearing~~
 34 ~~officer within twenty (20) days of the mailing of the decision, regardless of~~
 35 ~~whether the taxpayer has requested a revision.~~

36 ~~(ii) If the director revises the decision of the~~

1 ~~hearing officer sustaining any portion of an assessment, then a notice of~~
2 ~~final assessment, as provided by § 26-18-401, shall be made upon the final~~
3 ~~determination of the director. If the director revises the decision of the~~
4 ~~hearing officer, the director shall send the final decision of the director~~
5 ~~to the taxpayer and to the legal counsel for the director.~~

6 (ii) A notice of final assessment shall be made upon
7 the decision of the director, if the director's decision sustained a proposed
8 assessment of tax.

9 (iii) No further notice will be issued for a final
10 decision of the director that results in no tax due, including the denial of
11 a claim for refund.

12 ~~(iii)~~(D) A taxpayer may not request revision of a
13 decision issued by the director under this subdivision (d)(4).

14 ~~(D) The director shall notify the taxpayer in writing of~~
15 ~~his or her decision to revise or refuse to revise the hearing officer's~~
16 ~~decision regarding a denial of a claim for refund.~~

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18 APPROVED: 3/5/2007
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