

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

As Engrossed: S2/9/21

A Bill

HOUSE BILL 1031

5 By: Representative Jett
6 By: Senator M. Johnson
7

For An Act To Be Entitled

9 AN ACT TO REQUIRE THE ELECTRONIC FILING OF INCOME TAX
10 RETURNS BY TAX PRACTITIONERS; TO AMEND THE LAW
11 CONCERNING TAX PRACTITIONERS; AND FOR OTHER PURPOSES.
12
13

Subtitle

15 TO REQUIRE THE ELECTRONIC FILING OF
16 INCOME TAX RETURNS BY TAX PRACTITIONERS;
17 AND TO AMEND THE LAW CONCERNING TAX
18 PRACTITIONERS.
19
20

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

23 SECTION 1. Arkansas Code § 26-51-102, concerning the definitions used
24 under the Income Tax Act of 1929, is amended to add an additional subdivision
25 to read as follows:

26 (19) "Tax practitioner" means a person, partnership, limited
27 liability company, or corporation that compiles a tax return for hire.
28

29 SECTION 2. Arkansas Code § 26-51-806, concerning the time, place, and
30 manner for filing income tax returns, is amended to add an additional
31 subsection to read as follows:

32 (e)(1) A tax practitioner that files a taxpayer's federal income tax
33 return electronically shall also file the taxpayer's Arkansas income tax
34 return electronically.

35 (2) The secretary may waive the electronic filing requirement
36 under subdivision (e)(1) of this section if the secretary determines that



1 filing a taxpayer's Arkansas income tax return electronically would cause an
2 undue hardship on the tax practitioner.

3
4 SECTION 3. Arkansas Code § 26-51-810 is amended to read as follows:

5 26-51-810. Forms provided to tax practitioners.

6 ~~(a)~~ The Secretary of the Department of Finance and Administration may
7 impose a postage fee sufficient to defray the cost of postage for mailing out
8 tax forms to tax practitioners.

9 ~~(b) A tax practitioner is any person, partnership, limited liability~~
10 ~~company, or corporation who compiles a tax return for hire.~~

11
12 SECTION 4. EFFECTIVE DATE. Sections 1-3 of this act are effective for
13 tax years beginning on or after January 1, 2021.

14
15
16 /s/Jett

17
18
19 **APPROVED: 2/24/21**