

ARKANSAS SENATE
87th General Assembly - Regular Session, 2009
Amendment Form

Subtitle of Senate Bill No. 769

"TO PROVIDE UNIFORM GUIDELINES FOR THE STRICT CONSTRUCTION OF A TAX
EXEMPTION, DEDUCTION, OR CREDIT; AND TO SET THE STANDARD FOR REVIEW
OF AN ADMINISTRATIVE TAX DETERMINATION ON APPEAL."

Amendment No. 1 to Senate Bill No. 769.

Amend Senate Bill No. 769 as originally introduced:

Page 1, delete line 34, and substitute the following:

“§26-53-101 et seq., or any other state tax law, and a well founded doubt exists concerning the meaning or application of the exemption, deduction or credit, then the tax law providing the”

AND

Page 1, delete line 36 and Page 2, delete line 1, and substitute the following:

“(b) Strict construction under this section shall include requirements that the tax law that provides an exemption, deduction, or credit be”

AND

Page 2, line 12, delete “(1)”

AND

Page 2, delete lines 15-18

AND

Page 2, delete line 31, which is blank

AND



Page 2, on line 33, delete (5) and substitute (3)

The Amendment was read the first time, rules suspended and read the second time and _____

By: Senator Teague

LMG/LMG - 03-18-2009 09:42 _____

LMG311