

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

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**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."

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**Amendment No. 2 to Senate Bill No. 769.**

Amend Senate Bill No. 769 as engrossed, S3/19/09 (version: 03-19-2009 13:48):

Page 1, delete lines 10 through 13 of the Title and substitute:

"AN ACT TO CHANGE THE STANDARD OF PROOF CONCERNING CLAIMS FOR EXEMPTIONS,  
DEDUCTIONS, AND CREDITS; TO SET THE STANDARD FOR REVIEW OF"

AND

Delete the subtitle in its entirety and substitute:

"TO CHANGE THE STANDARD OF PROOF CONCERNING CLAIMS FOR EXEMPTIONS,  
DEDUCTIONS, AND CREDITS AND TO SET THE STANDARD FOR REVIEW ON APPEAL."

AND

Page 1, delete lines 27-36 and substitute:

"SECTION 1. Arkansas Code Title 26, Chapter 18, Subchapter 3 is amended  
to add an additional section to read as follows:

26-18-313. Standard of Proof for Exemptions, Deductions, and Credits.  
The standard of proof for the taxpayer to establish facts to support a  
claim for an exemption, deduction, or credit is clear and convincing  
evidence."

AND

Page 2, delete lines 1-16.

AND



Page 3, delete lines 1 through 5 and substitute:

“the standard of proof for the taxpayer to prove an exemption, deduction, or credit should be changed to clear and convincing evidence, and that in trials de novo or appeals within”

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

By: Senator Teague

LMG/LMG - 03-23-2009 10:25

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Secretary