

Hall of the House of Representatives
91st General Assembly - Regular Session, 2017
Amendment Form

Subtitle of House Bill No. 1681

TO AMEND THE DEFINITIONS UNDER THE ARKANSAS TAX PROCEDURE ACT; AND TO PROVIDE
THAT ERRONEOUSLY PAID REFUNDS ARE CONSIDERED UNDERPAYMENTS OF TAX AND ARE
SUBJECT TO ASSESSMENT.

Amendment No. 1 to House Bill No. 1681

Amend House Bill No. 1681 as originally introduced:

Page 1, delete lines 34 through 36, and substitute the following:

"~~(15)(A)~~ "Tax deficiency" or "deficiency" means the amount by
which the tax imposed by any state tax exceeds the excess of the sum of:

~~(A) The amount shown as the tax by the taxpayer on his or
her return if a return was made by the taxpayer; plus~~

~~(B) The amounts previously assessed or collected without
assessment as a deficiency of tax owed by a taxpayer that is not paid when
due.~~

(B) "Tax deficiency" or "deficiency" includes an
underpayment of tax;"

AND

Page 2, delete lines 1 through 5

AND

Immediately following SECTION 1, add an additional section to read as
follows:

"SECTION 2. Arkansas Code § 26-18-104(18), concerning the definitions
to be used under the Arkansas Tax Procedure Act, is amended to read as
follows:

(18)(A) "Underpayment" means the difference between the state
tax paid and the amount required to be paid under the particular state tax
law in question.

(B) "Underpayment" includes an erroneously paid refund;
and"

AND

Appropriately renumber the sections of the bill



The Amendment was read _____
By: Representative Jett
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Chief Clerk