

Department of Finance and Administration

Legislative Impact Statement

Bill: HB1724

Bill Subtitle: TO AMEND THE ARKANSAS TAX PROCEDURE ACT CONCERNING HOLDING ADMINISTRATIVE HEARINGS BY ELECTRONIC MEANS.

Basic Change :

Sponsor: Rep. M. Gray

HB1724 amends § 26-18-405 (f)(1) concerning administrative hearings on proposed assessments. The bill provides to the Director of the Department of Finance and Administration (DFA) the discretion to hold administrative hearings electronically as long as the hearing is in the best interest of the taxpayer and the department; meets due process requirements; protects the interests of a taxpayer; and protects a taxpayer's confidential information. This bill allows the Director to make determinations about new and emerging technologies as well as the best way to use the Department's resources for providing hearings to taxpayers for administrative hearings.

This bill would be effective on and after January 1, 2020.

Revenue Impact :

None.

Taxpayer Impact :

A taxpayer's refund may be offset against a tax deficiency owed by the same taxpayer prior to a lien being filed.

Resources Required :

None.

Time Required :

Adequate time is provided for implementation.

Procedural Changes :

None.

Other Comments :

None.

Legal Analysis :

None.