

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4
5 By: Representative Jett
6

As Engrossed: H3/10/17

A Bill

HOUSE BILL 1680

For An Act To Be Entitled

8 AN ACT TO CLARIFY THE ABILITY OF THE DIRECTOR OF THE
9 DEPARTMENT OF FINANCE AND ADMINISTRATION TO CANCEL OR
10 REFUSE TO ISSUE, EXTEND, OR REINSTATE A LICENSE,
11 PERMIT, OR REGISTRATION UNDER STATE TAX LAW; TO STATE
12 GROUNDS FOR THE DIRECTOR OF THE DEPARTMENT OF FINANCE
13 AND ADMINISTRATION TO CANCEL OR REFUSE TO ISSUE,
14 EXTEND, OR REINSTATE A LICENSE, PERMIT, OR
15 REGISTRATION UNDER STATE TAX LAW; AND FOR OTHER
16 PURPOSES.

Subtitle

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20 TO CLARIFY THE ABILITY OF THE DIRECTOR OF
21 THE DEPARTMENT OF FINANCE AND
22 ADMINISTRATION TO CANCEL OR REFUSE TO
23 ISSUE, EXTEND, OR REINSTATE A LICENSE,
24 PERMIT, OR REGISTRATION UNDER STATE TAX
25 LAW.

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28 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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30 SECTION 1. Arkansas Code § 26-18-601(a), concerning the cancellation
31 or refusal of license or permit under the Arkansas Tax Procedure Act, is
32 amended to read as follows:

33 (a)(1) The director may cancel or refuse to issue, extend, or
34 reinstate ~~any~~ a license, permit, or registration under any state tax law to
35 any person or taxpayer who has within the last three (3) years+ failed to
36 comply with a state law concerning the timely reporting and payment of a



1 state tax administered by the director or

2 ~~(1) Failed~~ failed to observe or fulfill the conditions upon
3 which the license or permit was issued ~~or~~ .

4 (2) ~~Failed to pay any delinquent tax or penalty.~~ A failure to
5 pay assessed interest and penalties on a delinquent state tax is grounds for
6 a decision to cancel or refuse to issue, extend, or reinstate a license,
7 permit, or registration under this subsection.

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9 SECTION 2. EFFECTIVE DATE. This act is effective on and after January
10 1, 2018.

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12 /s/Jett

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