

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

A Bill

HOUSE BILL 1723

5 By: Representative M. Gray
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For An Act To Be Entitled

8 AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT WITH
9 RESPECT TO CLAIMS FOR REFUNDS OF OVERPAYMENT OF TAX;
10 TO PROVIDE FOR THE OFFSET OF A STATE TAX REFUND
11 AGAINST AN EXISTING TAX DEBT FOR WHICH A NOTICE OF
12 FINAL ASSESSMENT HAS BEEN ISSUED; AND FOR OTHER
13 PURPOSES.
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Subtitle

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17 TO PROVIDE FOR THE OFFSET OF A STATE TAX
18 REFUND AGAINST AN EXISTING TAX DEBT FOR
19 WHICH A NOTICE OF FINAL ASSESSMENT HAS
20 BEEN ISSUED.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. Arkansas Code § 26-18-507(e)(1)(B)(ii)(a), concerning
26 claims for refunds of overpayments under the Arkansas Tax Procedure Act, is
27 amended to read as follows:

28 (ii)(a) If the director determines that the taxpayer
29 entitled to the refund has an outstanding state tax delinquency for which a
30 ~~certificate of indebtedness~~ notice of final assessment has been ~~filed~~ issued
31 under § 26-18-401, the director shall apply the refund due as payment against
32 the outstanding state tax delinquency. If the amount of the state tax refund
33 exceeds the amount of the outstanding state tax delinquency, the excess
34 amount shall be paid to the taxpayer in accordance with subdivision
35 (e)(1)(B)(i) of this section.
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