

1 State of Arkansas
2 93rd General Assembly
3 Second Extraordinary Session, 2021
4

A Bill

Call Item 6
SENATE BILL 2

5 By: Senator J. Dismang
6 By: Representative Jett
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING THE INITIAL
10 APPOINTMENTS TO THE TAX APPEALS COMMISSION; TO
11 DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.
12
13

Subtitle

15 TO AMEND THE LAW CONCERNING THE INITIAL
16 APPOINTMENTS TO THE TAX APPEALS
17 COMMISSION; AND TO DECLARE AN EMERGENCY.
18
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
21

22 SECTION 1. Uncodified § 2(b) of Acts 2021, No. 586, concerning the
23 creation of the Tax Appeals Commission, is amended to read as follows:

24 (b) Notwithstanding § 26-18-1106+,

25 ~~(1)(A) The initial commissioners appointed to the commission~~
26 ~~shall be selected from a pool of candidates with three (3) candidates~~
27 ~~recommended by each of the following:~~

28 ~~(i) The Arkansas Bar Association;~~

29 ~~(ii) The majority of the Arkansas Supreme Court; and~~

30 ~~(iii) The Arkansas Society of Certified Public~~

31 ~~Accountants.~~

32 ~~(B) Each entity recommending candidates for commissioner~~
33 ~~under subdivision (b)(1)(A) of this section shall recommend at least one (1)~~
34 ~~candidate who is:~~

35 ~~(i) Licensed to practice law in this state; and~~

36 ~~(ii) Certified as a certified public accountant in~~



1 ~~this state; and~~

2 ~~(2)~~—The the commissioners who are appointed during the creation
3 of the commission shall be given initial terms of differing lengths as
4 follows:

5 ~~(A)~~ (1) One (1) of the commissioners who is initially
6 appointed shall serve an initial term of three (3) years and shall be
7 eligible for appointment to two (2) subsequent terms of nine (9) years after
8 the initial term;

9 ~~(B)~~ (2) One (1) of the commissioners who is initially
10 appointed shall serve an initial term of six (6) years and may be appointed
11 to one (1) subsequent term of nine (9) years after the initial term; and

12 ~~(C)~~ (3) One (1) of the commissioners who is initially
13 appointed shall serve an initial term of nine (9) years and shall be eligible
14 for appointment to one (1) subsequent term of nine (9) years after the
15 initial term.

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17 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
18 General Assembly of the State of Arkansas that the Tax Appeals Commission is
19 scheduled to begin operations on January 1, 2023; that it is essential that
20 the commissioners of the commission be appointed and begin work as soon as
21 possible to prepare to begin operations in 2023; that the initial
22 commissioners of the commission are required to be appointed by July 1, 2022,
23 and the pool of candidates must be submitted to the Governor by December 31,
24 2021; and that this act is immediately necessary because it is essential that
25 the entities recommending pools of candidates to the Governor for the initial
26 appointment of commissioners to the commission have adequate notice of the
27 requirements for making recommendations to ensure the timely and effective
28 operation of the commission. Therefore, an emergency is declared to exist,
29 and this act being immediately necessary for the preservation of the public
30 peace, health, and safety shall become effective on:

31 (1) The date of its approval by the Governor;

32 (2) If the bill is neither approved nor vetoed by the Governor,
33 the expiration of the period of time during which the Governor may veto the
34 bill; or

35 (3) If the bill is vetoed by the Governor and the veto is
36 overridden, the date the last house overrides the veto.