

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Department of Finance and Administration				
Refer for Group Consideration				
3-101 Capital Improvements				ID#: 9306
Statutory Authority:	ACA § 22-2-108	04/15/2017	11/27/2017	11/17/2017
<input checked="" type="checkbox"/> Required under State or Federal Law:	Act 725 of 2017			
Requirement Statement:	Act 725 of 2017 increased the bid limit to \$35,000 therefore the small order/quote bid limit needed to be revised as well.			
Enforce:	Authority Granted by ACA § 22-2-108 Revision Required by Act 725 of 2017 to bring regulations in line with the code.			
Subject Matter Committee:	State Agencies & Governmental Affairs Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9306/Final/3-101 Capital Improvements.pdf			
1977-D2:D1061 Beer Excise Tax				ID#: 5058
Statutory Authority:	Act 109 of 1935	12/12/1977	12/13/1977	01/16/1978
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:	Authority Granted by Act 109 of 1935			
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5058/Final/1977 Beer Excise Tax.pdf			
1985-1 Credit Against Tax for Donations or Sales Below Cost of Tangible Personal Property and Certain Money Contributions for Certain Qualified Education Purposes				ID#: 5176
Statutory Authority:	Act 759 of 1985	07/11/1985	07/31/1985	09/11/1985
<input checked="" type="checkbox"/> Required under State or Federal Law:	26-51-1105			
Requirement Statement:	26-51-1105 The Director of the Department of Finance and Administration, the Director of the Department of Higher Education, the Director of the Department of Career Education, the Director of the Department of Workforce Education, and the Executive Director of the Arkansas Economic Development Commission shall promulgate such reasonable rules as they shall deem necessary and appropriate to carry out the purposes of this subchapter.			
Enforce:	As required by 26-51-1105 rules promulgated to administer and enforce income tax credit for donations or sales below cost of tangible personal property and certain money contributions for certain qualified education purposes.			
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5176/Final/1985 Credit Against Tax for Donations .pdf			
1991-7 Disclosable Tax Information				ID#: 9225
Statutory Authority:	ACA 26-18-303	07/14/1991	07/17/1991	06/27/1991
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:	Authority Granted by ACA 26-18-303			
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9225/Final/1991-7 Disclosable Tax Information .pdf			

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
1991-11 Income Tax Credit for Purchase of Recycling Equipment				ID#: 5177
Statutory Authority: ACA 26-51-301 and 26-15-104	02/19/1992	03/10/1992	02/19/1992	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-51-301 and 26-15-104				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5177/Final/1991 Income Tax Credit for Recycling Equipment .pdf				
1991-12 Arkansas Individual Income Tax Section Guidelines for the use of Substitute and Reproduced Tax Forms				ID#: 5178
Statutory Authority: ACA 26-18-301, 26-51-806, and 26-51-904	03/10/1992	03/30/1992	02/19/1992	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-301, 26-51-806, and 26-51-904				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5178/Final/1991 Income Tax Guidelines for the Use of Substitute and Reproduced Tax Forms .pdf				
1993-3 Bonded Title Regulation				ID#: 9232
Statutory Authority: ACA §§27-14-409(c) Act 1013 of 1993	08/13/1993	08/13/1993	07/23/1993	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA §§27-14-409(c) Act 1013 of 1993				
Subject Matter Committee: Public Transportation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9232/Final/1993-3 Bonded Title Regulation.pdf				
1993-5 Administrative Procedure				ID#: 5234
Statutory Authority: ACA §26-18-101 et seq.	08/13/1993	08/13/1993	07/23/1993	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA §26-18-101 et seq.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5234/Final/1993-5 Administrative Procedure.pdf				
1993-6 Administrative Procedure				ID#: 5237
Statutory Authority: ACA §26-18-101 et seq.	08/13/1993	08/13/1993	07/23/1993	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA §26-18-101 et seq.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5237/Final/1993-6 Administrative Procedure.pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
1993-7 Bonded All-Terrain Vehicle Regulation				ID#: 9233
Statutory Authority: Act 1308 of 1993 ACA 27-20-202	09/17/1993	10/07/1993	09/17/1993	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by Act 1308 of 1993 ACA 27-20-202				
Subject Matter Committee: Public Transportation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9233/Final/1993-7 Bonded All-Terrain Vehicle Regulation.pdf				
1993-8 Soft Drink Tax				ID#: 6977
Statutory Authority: Act 7 of 1992	09/28/1993	11/04/1993	10/15/1993	06/09/2008
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by Act 7 of 1992				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/6977/Final/1993-8 Soft Drink Tax.pdf				
1993-9 Driver Services Regulation				ID#: 9234
Statutory Authority: ACA 27-16-402, 27-19-402, 17-23-120, 27-16-202, 27-16-907(b), 27-16-908	09/22/1988	10/12/1988	12/16/1993	12/16/1993
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 27-16-402, 27-19-402, 17-23-120, 27-16-202, 27-16-907(b), 27-16-908				
Subject Matter Committee: Public Transportation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9234/Final/1993-9 Driver Services Regulation .pdf				
1993-11 Enterprise Zone Act of 1993				ID#: 5179
Statutory Authority: Act 947 of 1993 and 26-18-301	12/06/1993	12/06/1993	12/06/1993	03/29/1994
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by Act 947 of 1993 and 26-18-301				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/5179/Final/1993-11 Enterprise Zone Act of 1993.pdf				
1994-3: Dealer/Lienholder Registration and Title Application Regulation				ID#: 6978
Statutory Authority: ACA 26-18-101 et seq.	11/22/1994	01/02/1995	12/13/1994	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-101 et seq.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/6978/Final/1994-3 Dealer.Lienholder Registration and Title Application .pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
1995-1 Odometer Disclosure Requirements				ID#: 6979
Statutory Authority: ACA 4-90-101 et seq., Act 795 of 1995, & 27-14-101 et seq.	07/01/1992	07/02/1992	06/12/1992	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 4-90-101 et seq., Act 795 of 1995, & 27-14-101 et seq.				
Subject Matter Committee: Public Transportation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/6979/Final/1995-1 Odometer Disclosure Requirements.pdf				
1995-2 Vending Goods Wholesale Tax				ID#: 9235
Statutory Authority: Act 934 of 1995	11/06/1995	11/26/1995	11/06/1995	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by Act 934 of 1995				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9235/Final/1995-2 Vending Goods Wholesale Tax .pdf				
1996-1 Youth Apprenticeship Program				ID#: 6980
Statutory Authority: Act 1103 of 1995	03/21/1996	03/23/1996	03/13/1996	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by Act 1103 of 1995				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/6980/Final/1996-1 Youth Apprenticeship Program .pdf				
1996-2 Electronic Filing Providing Taxpayer w/Return				ID#: 6981
Statutory Authority: ACA 26-56-806 and ACA 26-18-301	05/21/1996	06/02/1996	05/23/1996	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-56-806 and ACA 26-18-301				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/6981/Final/1996-2 Electronic Filing Providing Taxpayer w Return .pdf				
1997-2 -- Individual Income Tax Credit for Political Contributions				ID#: 7266
Statutory Authority: ACA §26-18-301 and §26-51-104	08/05/1997	08/15/1997	08/05/1997	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA §26-18-301 and §26-51-104				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/7266/Final/1997-2 Individual Income Tax Credit for Political Contributions .pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
1997-4 -- Comprehensive Individual Income Tax Regulations				ID#: 7582
Statutory Authority: ACA 26-18-301 & 26-51-104	10/02/1997	10/26/1997	10/16/1997	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-301 & 26-51-104				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/7582/Final/1997-4 Comprehensive IIT Regulations .pdf				
1997-5 - Motor Vehicle Registration				ID#: 7584
Statutory Authority: ACA 26-18-301	11/17/1997	11/27/1997	11/17/1997	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-301				
Subject Matter Committee: Public Transportation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/7584/Final/1997-5 Motor Vehicle Registration .pdf				
1997-6 -- Federal Driver's Privacy Act				ID#: 9236
Statutory Authority: ACA 26-18-301	11/17/1997	11/27/1997	11/17/1997	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-301				
Subject Matter Committee: Public Transportation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9236/Final/1997-6 Federal Driver's Privacy Act .pdf				
1998-3 -- Insurance Company Reporting Requirements				ID#: 9238
Statutory Authority: ACA 26-18-301 Regulation 1998-3	09/22/1998	10/03/1998	09/23/1998	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-301 Regulation 1998-3				
Subject Matter Committee: Public Transportation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9238/Final/1998-3 Insurance Company Reporting Requirements .pdf				
1998-5 -- Cigarette Stamps and Border Zone Sales				ID#: 8986
Statutory Authority: ACA 26-18-301 Regulation 1995-5	07/01/1998	06/29/1998	06/29/1998	10/03/1998
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-301 Regulation 1995-5				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/8986/Final/1998-5 Cigarette Stamps and Border Zone Sales .pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
1998-7 -- Prohibition Against Browsing or Unauthorized Access				ID#: 8997
Statutory Authority: ACA 26-18-301 Regulation 1998-7	10/12/1998	10/24/1998	10/14/1998	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-301 Regulation 1998-7				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/8997/Final/1998-7 Prohibition Against Browsing or Unauthorized Access .pdf				
1999-2 -- Non-Residential Construction Surcharge				ID#: 9239
Statutory Authority: ACA 26-18-301	10/01/1999	10/21/1999	10/11/1999	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by ACA 26-18-301				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9239/Final/1999-2 Non Residential Construction Surcharge .pdf				
1999-4 -- Regulation on the Tuition Reimbursement Tax Credit Program, Act 1036 of 1999				ID#: 8998
Statutory Authority: 19-1-208, 26-18-301 and 25-15-201	10/25/1999	11/06/1999	10/27/1999	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Authority Granted by 19-1-208, 26-18-301 and 25-15-201				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/8998/Final/1999-4 Regulation on the Tuition Reimbursement Tax Credit Program .pdf				
2000-1: Payments by Nonparticipating Tobacco Product Manufactures -- To implement and clarify the process by which tobacco product manufacturers who don't participate in the "Master Settlement Agreement" must calculate and deposit an annual payment into an escrow account required in Act 1165 of 1999				ID#: 9241
Statutory Authority: 26-18-301, 26-57-206, Act 1165 of 1999	03/03/2000	03/13/2000	03/03/2000	
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-57-260				
Requirement Statement: 26-57-260 (B) The Department of Finance and Administration shall promulgate such regulations as are necessary to ascertain the amount of state excise tax paid on the cigarettes of the tobacco product manufacturer for each year.				
Enforce: Authority Granted by 26-18-301, 26-57-206, Act 1165 of 1999. 26-57-260 (B) The Department of Finance and Administration shall promulgate such regulations as are necessary to ascertain the amount of state excise tax paid on the cigarettes of the tobacco product manufacturer for each year.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9241/Final/2000-1 Tobacco Master Settlement Agreement Payments by Nonparticipating Tobacco Product Manufacturers.pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
2000-2 -- Individual Income Tax Regulation - Electronic Return Originator				ID#: 9103
Statutory Authority: ACA 26-18-301	02/03/2000	02/04/2000	06/12/2000	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: These regulations are needed to clarify the procedures for electronic return originators and taxpayers filing and retaining taxpayer signature documents and supporting documentation associated with the electronic filing of individual tax returns.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9103/Final/2000-2_Electronic_Return_Originator.pdf				
2000-3 -- Model Record Keeping and Record Retention Regulation				ID#: 9105
Statutory Authority: 26-18-301	07/16/2000	07/26/2000	07/06/2000	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: The purpose of this regulation is to define the requirements imposed on taxpayers for the maintenance and retention of books, records, and other sources of information under the Arkansas Tax Procedure Act (codified at Ark. Code Ann. § 26-18-101 et seq.) It is also the purpose of the regulation to address these requirements where all or a part of the taxpayer's records are received, created, maintained or generated through various computer, electronic and imaging processes and system.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9105/Final/2000-3_Model_Record_Keeping_and_Record_Retention.pdf				
2000-4: Settlement or Compromise of Tax Liabilities - to define the procedures to be followed in the settlement or compromise of controversies relation to the payment of any state tax administered by DFA				ID#: 9242
Statutory Authority: ACA 26-18-705	08/03/2000	08/13/2000	08/03/2000	
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-18-705				
Requirement Statement: 26-18-705 (d) The director shall promulgate rules and regulations establishing guidelines for determining whether a proposed offer in compromise is adequate and is acceptable to resolve a tax dispute.				
Enforce: as required by 26-18-705 (d) these rules establish guidelines for determining whether a proposed offer in compromise is adequate and is acceptable to resolve a tax dispute.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9242/Final/2000-4_Settlement_or_Compromise_of_Tax_Liabilities.pdf				
2000-5 -- Withholding and Payment of Income Taxes by Electronic Funds Transfer				ID#: 9107
Statutory Authority: 26-18-301	12/17/2000	12/17/2000	12/07/2000	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This regulation establishes the process by which Service Providers remit withholding taxes to the Department by electronic funds transfer.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9107/Final/2000-5_Withholding_and_Payment_of_Income_Taxes_by_Electronic_Funds_Transfer.pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
2000-8 -- Real Property Tax Credit Claims				ID#: 9209
Statutory Authority: 26-2-105 and 26-53-104	01/09/2001	01/19/2000	01/03/2001	03/07/2001
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Rule necessary to administer and enforce the certification provisions of 26-26-310.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9209/Final/2000-8 Real Property Tax Credit Claims.pdf				
2003-3: Tax Credit Registration and Claim Verification System				ID#: 9213
Statutory Authority: 25-15-201 & 26-18-301	11/06/2003	11/17/2003	11/07/2003	
<input checked="" type="checkbox"/> Required under State or Federal Law: 15-5-1407				
Requirement Statement: 15-5-1407. Registration of tax credits. (a) The Arkansas Development Finance Authority, in conjunction with the Revenue Division of the Department of Finance and Administration, shall develop a system for registration of all tax credits claimed under this subchapter. (b) The system shall verify that any: (1) Tax credit claimed upon a tax return is valid and properly taken in the year of claim; and (2) Transfer of the tax credit is made in accordance with the requirements of this subchapter.				
Enforce: Rule established a system for registration of all tax credits claimed under The Venture Capital Investment Act of 2001 (ACA 15-5-1401 et esq).				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9213/Final/2003-3 Tax Credit Registration and Claim Verification System.pdf				
2004-7 -- Regulation Implementing Act 1118 of 2001, regarding Ark. Code Ann. Sec. 27-14-1603 "Cancellation of Title or MCO for a Manufactured Home"				ID#: 9214
Statutory Authority: ACA 27-14-1603 and Act 1118 of 2001	12/16/2004	12/28/2004	12/06/2004	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Rule promulgated in accordance with 27-14-1603 and 26-18-301(c). Created Form 10-318 which provides a method and format to comply with the requirements for an application (27-14-1603(2)) for the cancellation of title or manufacturer's certificate of origin.				
Subject Matter Committee: Public Transportation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9214/Final/2004-7 Cancellation of Title or MCO for a Manufactured Home.pdf				
2005-7: Dealer Plates and Tags for Motor Vehicles and Motorcycles				ID#: 9215
Statutory Authority: ACA 27-14-403 and Act 1929 of 2005 as amended by Act 484 of 2009	01/01/2006	01/01/2006	12/05/2005	06/16/2011
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Rules governing the issuance and display of motor vehicle dealer license plates and temporary tags by motor vehicle dealers. "27-14-1701(d)(1) The Director of the Department of Finance and Administration shall provide the specifications, form, and color of the special temporary preprinted paper tag and any correlating stickers that are to be placed on the preprinted paper tag required under this section"				
Subject Matter Committee: Public Transportation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9215/Final/2005-7 Dealer Plates and Tags for Motor Vehicles and Motorcycles.pdf				

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
2006-2: Income tax exemption Increase for Armed Services Members				ID#: 9216
Statutory Authority: 25-15-204, 26-18-101, and 26-51-101	01/01/2005	01/01/2005	04/13/2006	04/13/2006
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This rule is necessary to properly administer the provisions of 26-51-306 with regard to the increase in the income tax exemption for enlisted personnel of the armed forces of the State of Arkansas and the United States.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9216/Final/2006-2 Income Tax Exemption Increase for Armed Services Members.pdf				
2006-3 - Withholding on Nonresident Members of Pass-Through Entities				ID#: 9217
Statutory Authority: Act 1982 of 2005	05/01/2007	05/01/2007	09/24/2007	12/12/2007
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: This rule is necessary to properly administer the withholding provisions of Ark. Code Ann. § 26-51-919 with regard to the taxable income of nonresident members of pass-through business entities.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9217/Final/2006-3 Withholding on Nonresident Members of Pass-Through Entities.pdf				
2006-8 -- Special License Plates and Decals				ID#: 9218
Statutory Authority: ACA §§ 25-15-204, 27-24-1403, and 27-24-1404	09/21/2006	09/21/2006	09/11/2006	
<input checked="" type="checkbox"/> Required under State or Federal Law: ACA 27-24-104(b)				
Requirement Statement: ACA 27-24-104(b) The director shall promulgate rules in accordance with the Arkansas Administrative Procedure Act, § 25-15-201 et seq., to carry out the duties of the Department of Finance and Administration under this chapter, including, but not limited to:				
(1) Rules regarding the disposal of old design special license plates;				
(2) The fee for the design-use contribution, which shall be based on the cost of initial orders of new designs for special license plates; and				
(3) The number of applications that must be received in lieu of the payment of the design-use contribution fee to cover the cost of the initial orders of new designs for special license plates.				
Enforce: As required by ACA 27-24-104 rules governing the application for, issuance of, and display of certain special license plates.				
Subject Matter Committee: Public Transportation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9218/Final/2006-8 Special License Plates and Decals.pdf				
2007-3: Special Rules for Sales of Food and Food Ingredients and Prepared Food				ID#: 9254
Statutory Authority: Act 110 of 2007	10/05/2007	10/28/2007	10/05/2007	01/01/2018
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-52-317				
Requirement Statement: 26-52-317 (e) The Department of Finance and Administration shall promulgate rules to implement the provisions of this section.				
Enforce: As required by 26-32-317 This rule is intended to help businesses, organizations, and individuals understand how state sales and use tax is applied to food and food ingredients, prepared food, and other non-food items.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9254/Final/2007-3 Special Rules for Sales of Food and Food Ingredients and Prepared Food.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
2007-5: Reduced Sales Tax Rate for Natural Gas or Electricity Used Directly in the Manufacturing Process				ID#: 9244
Statutory Authority: 26-52-319 (c)	07/01/2007	07/01/2007	02/12/2008	02/12/2008
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-52-319(f)				
Requirement Statement: (f) The director shall promulgate rules for the proper administration of this section.				
Enforce: As Required by 26-52-319(e-f) (e) Before the sale of natural gas or electricity at the reduced excise tax rate levied in this section, the director may require any seller of natural gas or electricity to obtain a certificate from the consumer, in the form prescribed by the director, certifying that the manufacturer is eligible to purchase natural gas and electricity at the reduced excise tax rate.(f) The director shall promulgate rules for the proper administration of this section.These rules establish the form and process to implement reduced Sales Tax rate for natural gas or electricity used directly in the manufacturing process.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9244/Final/2007-5_Reduced_Sales_Tax_Rate_for_Natural_Gas_or_Electricity_Used_Directly_in_the_Manufacturing_Process.pdf				
2007-7: Administration of Special License Plates and Certificates for Persons with Disabilities				ID#: 9219
Statutory Authority: ACA 27-15-307	01/01/2008	01/01/2008	12/12/2007	
<input checked="" type="checkbox"/> Required under State or Federal Law: 27-15-306				
Requirement Statement: 27-15-306 "The Office of Motor Vehicle shall:... (3) Adopt procedures and promulgate rules to advise and inform the general public of the provisions of this subchapter and the availability of special license plates and special certificates;"				
Enforce: Ark. Code Ann. § 27-15-307 requires the Office of Motor Vehicle of the Arkansas Department of Finance and Administration to promulgate rules to advise and inform the general public of the laws related to parking for persons with disabilities and the availability of special license plates and special certificates.				
Subject Matter Committee: Public Transportation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9219/Final/2007-7_Administration_of_Special_License_Plates_and_Certificates_for_Persons_with_Disabilities.pdf				
2007-8: Salvage, Rebuilt & Parts Only Vehicle				ID#: 9220
Statutory Authority: ACA 27-14-2301	12/22/2007	01/01/2008	12/12/2007	
<input checked="" type="checkbox"/> Required under State or Federal Law: 27-14-2307				
Requirement Statement: 27-14-2307 "The Director of the Department of Finance and Administration shall promulgate necessary rules and regulations for the proper enforcement and administration of this subchapter."				
Enforce: As required by 27-14-2307 rules were promulgated to enforce and administer Title 27, Subchapter 23 of the Arkansas Code " Disclosure of Damage and Repair on the Certificate of Title"				
Subject Matter Committee: Public Transportation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9220/Final/2007-8_Salvage_Rebuilt_&_Parts_Only_Vehicles.pdf				
2007-9: The Delta Geotourism Incentive Act of 2007				ID#: 9245
Statutory Authority: 26-18-301 & Act 518 of 2007	12/22/2007	01/01/2008	12/12/2007	06/16/2011
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Rules promulgated for the purpose of facilitating implementation, administration, and enforcement of the income tax credit for geotourism development authorized by Act 518 of 2007.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9245/Final/2007-9_The_Delta_Geotourism_Incentive_Act_of_2007.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
2008-4: Natural Gas Severance Tax Rules				ID#: 9246
Statutory Authority: 26-18-301 & 26-58-129 <input type="checkbox"/> Required under State or Federal Law: (none) Requirement Statement: (none) Enforce: Rules promulgated under 26-58-129(c) implement and clarify Title 26, Chapter 58 of the Arkansas Code as it relates to severance tax levied upon natural gas production. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9246/Final/2008-4 Natural Gas Severance Tax Rules.pdf	01/01/2009	01/01/2009	11/12/2008	
2010-1 -- Veterinarian Sales and Use Tax				ID#: 9247
Statutory Authority: 26-52-316, 26-52-404, 26-52-405, 26-53-106, and 26-53-131 <input type="checkbox"/> Required under State or Federal Law: (none) Requirement Statement: (none) Enforce: Rules provide clarity to sales and use tax as they apply to Veterinarians. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9247/Final/2010-1 Veterinarian Sales and Use Tax Rule .pdf	07/01/2010	07/01/2010	06/21/2010	
2014-1 State Employee Dispute Resolution Appeal Rules and Procedures				ID#: 10726
Statutory Authority: 21-1-702 <input checked="" type="checkbox"/> Required under State or Federal Law: 21-1-703 Requirement Statement: (a) The Office of Personnel Management shall promulgate rules that: (1) Provide a process for appeals of the grievance decisions of state agencies; and (2) Provide a procedure for the nonbinding mediation consistent with this subchapter, including without limitation: (A) The filing and form of a request for nonbinding mediation; (B) The method of notice of and the scheduling of the nonbinding mediation to be provided to a party; (C) Rules for conduct of the nonbinding mediation; (D) Appropriate evidence to be considered at the nonbinding mediation; and (E) Considerations to be made in resolving the nonbinding mediation. Enforce: As required by 21-1-703 rule established appeals processes. Subject Matter Committee: State Agencies & Governmental Affairs Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/10726/Final/Rule 2014-1 State Employee dispute resolution.pdf	01/13/2014	07/01/2014	06/24/2014	
2015-2: Mandatory Electronic Reporting by Tobacco Wholesalers				ID#: 9248
Statutory Authority: 19-1-208, 25-8-102(a), 25-15-2014 et seq., 26-18-301, 26-57-206, 26-57-1307(d) <input type="checkbox"/> Required under State or Federal Law: (none) Requirement Statement: (none) Enforce: Rule requires tobacco wholesalers to utilize the electronic system for all required monthly reporting. Subject Matter Committee: Revenue & Taxation Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9248/Final/2015-2 Mandatory Electronic Reporting by Tobacco Wholesalers.pdf	09/03/2015	01/01/2016	11/17/2015	

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Administration of Justice Fund				ID#: 9221
Statutory Authority: ACA 26-18-301 <input type="checkbox"/> Required under State or Federal Law: (none) Requirement Statement: (none) Enforce: Rules are necessary to ensure proper enforcement and administration of the Administration of Justice Fund by the Department of Finance and Administration. Subject Matter Committee: Judiciary Committees Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9221/Final/2009-2 State Administration of Justice Fund.pdf	05/18/1998	08/07/1998	05/18/1998	09/17/2009
Alcoholic Beverage Control Regulations Title 1, Subtitle A Scope				ID#: 9267
Statutory Authority: ACA 3-2-205 (b) & 3-3-206 <input checked="" type="checkbox"/> Required under State or Federal Law: Title 3 Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law. Enforce: Authority Granted by ACA 3-2-205 (b) & 3-3-206 Title 3 requires Amendments to make ABC Rules consistent with Arkansas law. Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9267/Final/ABC Regs Title 1.pdf	08/27/1952	06/20/1965	06/10/1965	
Alcoholic Beverage Control Regulations Title 1, Subtitle B Definitions				ID#: 9268
Statutory Authority: ACA §3-2-205 (b) & 3-3-207 <input checked="" type="checkbox"/> Required under State or Federal Law: Title 3 Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law. Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-207 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law. Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9268/Final/ABC Regs Title 1.pdf	08/27/1952	06/20/1965	06/10/1965	01/12/2016
Alcoholic Beverage Control Regulations Title 1, Subtitle C Permit Procedure				ID#: 9269
Statutory Authority: ACA 3-2-205 (b) & 3-3-209 <input checked="" type="checkbox"/> Required under State or Federal Law: Title 3 Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law. Enforce: Authority Granted by ACA 3-2-205 (b) & 3-3-209 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law. Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9269/Final/ABC Regs Title 1.pdf	08/27/1952	06/20/1965	06/10/1965	02/26/2016
Alcoholic Beverage Control Regulations Title 1, Subtitle D Hearing Procedure				ID#: 9270
Statutory Authority: ACA §3-2-205 (b) & 3-3-212 <input checked="" type="checkbox"/> Required under State or Federal Law: Title 3 Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law. Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-212 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law. Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9270/Final/ABC Regs Title 1.pdf	08/27/1952	06/20/1965	06/10/1965	08/19/1993

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Alcoholic Beverage Control Regulations Title 1, Subtitle E Procedure upon Seizure and Forfeiture of Controlled Beverages and Personal Property				ID#: 9271
Statutory Authority: ACA §3-2-205 (b) & 3-3-210 <input checked="" type="checkbox"/> Required under State or Federal Law: Title 3 Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law. Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-210 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law. Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9271/Final/ABC Regs Title 1.pdf	08/27/1952	06/20/1965	06/10/1965	08/19/1993
Alcoholic Beverage Control Regulations Title 1, Subtitle F Registration of Managing Agent				ID#: 9272
Statutory Authority: ACA §3-2-205 (b) & 3-3-206 <input checked="" type="checkbox"/> Required under State or Federal Law: Title 3 Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law. Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law. Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9272/Final/ABC Regs Title 1.pdf	08/27/1952	06/20/1965	06/10/1965	08/19/1993
Alcoholic Beverage Control Regulations Title 1, Subtitle G Prohibited Conduct and Activities and Procedure for Cancellation, Suspension and Revocation of Permits				ID#: 9273
Statutory Authority: ACA §3-2-205 (b) & 3-3-206 <input checked="" type="checkbox"/> Required under State or Federal Law: Title 3 Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law. Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law. Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9273/Final/ABC Regs Title 1.pdf	08/27/1952	06/20/1965	06/10/1965	04/23/2014
Alcoholic Beverage Control Regulations Title 2, Subtitle A Scope				ID#: 9274
Statutory Authority: ACA §3-2-205 (b) & 3-3-206 <input checked="" type="checkbox"/> Required under State or Federal Law: Title 3 Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law. Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law. Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9274/Final/ABC Regs Title 2.pdf	08/27/1952	06/20/1965	06/10/1965	
Alcoholic Beverage Control Regulations Title 2, Subtitle B Definitions				ID#: 9275
Statutory Authority: ACA §3-2-205 (b) & 3-3-206 <input checked="" type="checkbox"/> Required under State or Federal Law: Title 3 Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law. Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law. Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9275/Final/ABC Regs Title 2.pdf	08/27/1952	06/20/1965	06/10/1965	09/15/2015

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Alcoholic Beverage Control Regulations Title 2, Subtitle C Conduct of Business of Manufacturing or Wholesaling Controlled Beverages				ID#: 9276
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965	04/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9276/Final/ABC Regs Title 2.pdf				
Alcoholic Beverage Control Regulations Title 2, Subtitle E Prohibited Conduct and Activities; Cancellation, Suspension and Revocation of Permits to Manufacture and Wholesale Controlled Beverages				ID#: 9277
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965	04/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9277/Final/ABC Regs Title 2.pdf				
Alcoholic Beverage Control Regulations Title 2, Subtitle F Credit by Manufacturers or Wholesalers				ID#: 9278
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	08/24/1952	06/20/1965	06/10/1965	12/25/2009
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9278/Final/ABC Regs Title 2.pdf				
Alcoholic Beverage Control Regulations Title 2, Subtitle G Transportation and Storage of Controlled Beverages				ID#: 9279
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965	12/25/2007
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9279/Final/ABC Regs Title 2.pdf				
Alcoholic Beverage Control Regulations Title 2, Subtitle H Microbrewery-Restaurant Operations				ID#: 9280
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965	01/22/2016
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9280/Final/ABC Regs Title 2.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Alcoholic Beverage Control Regulations Title 2, Subtitle I Small Farm Winery Operations				ID#: 9281
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965	04/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9281/Final/ABC Regs Title 2.pdf				
Alcoholic Beverage Control Regulations Title 3, Subtitle A Scope				ID#: 9282
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965	04/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9282/Final/ABC Regs Title 3.pdf				
Alcoholic Beverage Control Regulations Title 3, Subtitle B Definitions				ID#: 9284
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965	04/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9284/Final/ABC Regs Title 3.pdf				
Alcoholic Beverage Control Regulations Title 3, Subtitle C Conduct of Business of Selling Controlled Beverages at Retail				ID#: 9283
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965	01/12/2016
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9283/Final/ABC Regs Title 3.pdf				
Alcoholic Beverage Control Regulations Title 3, Subtitle D Advertising				ID#: 9285
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965	04/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9285/Final/ABC Regs Title 3.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Alcoholic Beverage Control Regulations Title 3, Subtitle E Prohibited Conduct and Activities				ID#: 9286
Statutory Authority:	ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965
<input checked="" type="checkbox"/> Required under State or Federal Law:	Title 3			01/12/2016
Requirement Statement:	Required Amendments to make ABC Rules consistent with Arkansas law.			
Enforce:	Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.			
Subject Matter Committee:	Joint Meeting of House Rules and Senate State Agencies			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9286/Final/ABC Regs Title 3.pdf			
Alcoholic Beverage Control Regulations Title 4, Subtitle A Scope				ID#: 9287
Statutory Authority:	ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965
<input checked="" type="checkbox"/> Required under State or Federal Law:	Title 3			04/23/2014
Requirement Statement:	Required Amendments to make ABC Rules consistent with Arkansas law.			
Enforce:	Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.			
Subject Matter Committee:	Joint Meeting of House Rules and Senate State Agencies			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9287/Final/ABC Regs Title 4.pdf			
Alcoholic Beverage Control Regulations Title 4, Subtitle B Definitions				ID#: 9288
Statutory Authority:	ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965
<input checked="" type="checkbox"/> Required under State or Federal Law:	Title 3			
Requirement Statement:	Required Amendments to make ABC Rules consistent with Arkansas law.			
Enforce:	Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.			
Subject Matter Committee:	Joint Meeting of House Rules and Senate State Agencies			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9288/Final/ABC Regs Title 4.pdf			
Alcoholic Beverage Control Regulations Title 4, Subtitle C Permit Procedure				ID#: 9289
Statutory Authority:	ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965
<input checked="" type="checkbox"/> Required under State or Federal Law:	Title 3			
Requirement Statement:	Required Amendments to make ABC Rules consistent with Arkansas law.			
Enforce:	Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.			
Subject Matter Committee:	Joint Meeting of House Rules and Senate State Agencies			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9289/Final/ABC Regs Title 4.pdf			
Alcoholic Beverage Control Regulations Title 4, Subtitle D Conduct of Business				ID#: 9290
Statutory Authority:	ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965
<input checked="" type="checkbox"/> Required under State or Federal Law:	Title 3			08/19/1995
Requirement Statement:	Required Amendments to make ABC Rules consistent with Arkansas law.			
Enforce:	Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.			
Subject Matter Committee:	Joint Meeting of House Rules and Senate State Agencies			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9290/Final/ABC Regs Title 4.pdf			

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	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Alcoholic Beverage Control Regulations Title 4, Subtitle E Prohibited Conduct and Activities				
				ID#: 9291
Statutory Authority:	ACA §3-2-205 (b) & 3-3-206	08/27/1952	06/20/1965	06/10/1965
<input checked="" type="checkbox"/> Required under State or Federal Law:	Title 3			12/30/2011
Requirement Statement:	Required Amendments to make ABC Rules consistent with Arkansas law.			
Enforce:	Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.			
Subject Matter Committee:	Joint Meeting of House Rules and Senate State Agencies			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9291/Final/ABC Regs Title 4.pdf			
Alcoholic Beverage Control Regulations Title 5, Subtitle A Scope				
				ID#: 9293
Statutory Authority:	ACA §3-2-205 (b) & 3-3-206	04/15/1987	05/30/1987	04/30/1987
<input checked="" type="checkbox"/> Required under State or Federal Law:	Title 3			08/07/1987
Requirement Statement:	Required Amendments to make ABC Rules consistent with Arkansas law.			
Enforce:	Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.			
Subject Matter Committee:	Joint Meeting of House Rules and Senate State Agencies			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9293/Final/ABC Regs Title 5.pdf			
Alcoholic Beverage Control Regulations Title 5, Subtitle B Definitions				
				ID#: 9292
Statutory Authority:	ACA §3-2-205 (b) & 3-3-206	04/15/1987	05/30/1987	04/30/1987
<input checked="" type="checkbox"/> Required under State or Federal Law:	Title 3			04/23/2014
Requirement Statement:	Required Amendments to make ABC Rules consistent with Arkansas law.			
Enforce:	Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.			
Subject Matter Committee:	Joint Meeting of House Rules and Senate State Agencies			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9292/Final/ABC Regs Title 5.pdf			
Alcoholic Beverage Control Regulations Title 5, Subtitle C Permit Procedure				
				ID#: 9294
Statutory Authority:	ACA §3-2-205 (b) & 3-3-206	04/15/1987	05/30/1987	04/30/1987
<input checked="" type="checkbox"/> Required under State or Federal Law:	Title 3			12/30/2011
Requirement Statement:	Required Amendments to make ABC Rules consistent with Arkansas law.			
Enforce:	Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.			
Subject Matter Committee:	Joint Meeting of House Rules and Senate State Agencies			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9294/Final/ABC Regs Title 5.pdf			
Alcoholic Beverage Control Regulations Title 5, Subtitle D Conduct of the Non-Profit Business of Dispensing Controlled Beverages in Private Clubs				
				ID#: 9295
Statutory Authority:	ACA §3-2-205 (b) & 3-3-206	04/15/1987	01/19/1989	01/09/1989
<input checked="" type="checkbox"/> Required under State or Federal Law:	Title 3			04/23/2014
Requirement Statement:	Required Amendments to make ABC Rules consistent with Arkansas law.			
Enforce:	Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.			
Subject Matter Committee:	Joint Meeting of House Rules and Senate State Agencies			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9295/Final/ABC Regs Title 5.pdf			

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Alcoholic Beverage Control Regulations Title 5, Subtitle E Prohibited Conduct and Activities				ID#: 9296
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	04/15/1987	05/30/1987	04/30/1987	04/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9296/Final/ABC Regs Title 5.pdf				
Alcoholic Beverage Control Regulations Title 5, Subtitle F Operation of Private Clubs in Wet Areas				ID#: 9297
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	04/15/1987	06/13/1999	06/03/1999	04/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9297/Final/ABC Regs Title 5.pdf				
Alcoholic Beverage Control Regulations Title 5, Subtitle F Operation of Private Clubs in Wet Areas				ID#: 9298
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	05/19/1999	06/13/1999	06/03/1999	04/23/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9298/Final/ABC Regs Title 5.pdf				
Alcoholic Beverage Control Regulations Title 5, Subtitle G Operation of Bed and Breakfast Private Club				ID#: 9299
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	08/18/1999	09/12/1999	09/02/1999	
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9299/Final/ABC Regs Title 5.pdf				
Alcoholic Beverage Control Regulations Title 6 Regulations of General Applicability				ID#: 9300
Statutory Authority: ACA §3-2-205 (b) & 3-3-206	01/18/1984	01/30/1984	01/20/1984	09/17/0207
<input checked="" type="checkbox"/> Required under State or Federal Law: Title 3				
Requirement Statement: Required Amendments to make ABC Rules consistent with Arkansas law.				
Enforce: Authority Granted by ACA §3-2-205 (b) & 3-3-206 Title 3 Requires Amendments to make ABC Rules consistent with Arkansas law.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9300/Final/ABC Regs Title 6.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Alternative Fuel Tax/Liquefied Natural Gas (LNG) Rule				
				ID#: 9222
Statutory Authority:	26-18-301 & 26-62-104	04/05/2014	09/01/2014	08/01/2014
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:	Rules promulgated to implement and clarify Title 26, Chapter 62 of the Arkansas Code as it pertains to liquified natural gas used as an alternative fuel to generate power in an internal combustion engine or motor for a motor vehicle.			
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9222/Final/2014-2 Alternative Fuels Tax-Liquefied Natural Gas (LNG).pdf			
Charitable Bingo and Raffles				
				ID#: 9223
Statutory Authority:	ACA 26-18-301	07/01/1993	07/01/1993	06/30/1993
<input checked="" type="checkbox"/> Required under State or Federal Law:	ACA 23-114-201 to 203			
Requirement Statement:	ACA 23-114-203 requires the Director of the Department to " by rule shall provide for the form of bingo faces and raffle tickets used in the State of Arkansas"			
Enforce:	Rules promulgated for the enforcement and administration of the Charitable Bingo and Raffles Enabling Act, ACA 23-114-101 et seq.			
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9223/Final/2007-4 Charitable Bingo and Raffle.pdf			
Comprehensive Corporation Income Tax Regulations				
				ID#: 9305
Statutory Authority:	26-18-301	10/12/1998	11/27/1998	11/17/1998
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:	Rule promulgated to implement and clarify the Arkansas Income Tax Act of 1929 (§26-51-101 et seq.)			
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9305/Final/1998-1 Comprehensive Corporation Income Tax Regulations.pdf			
Criminal Detention Facility Standards				
				ID#: 9302
Statutory Authority:	ACA 12-26-103 (b)	02/01/1988	02/01/1988	12/04/2014
<input checked="" type="checkbox"/> Required under State or Federal Law:	12-26-103			
Requirement Statement:	12-26-103(b) The office shall be responsible for promulgating minimum standards for the construction, maintenance, and operation of local, county, regional, or state criminal detention facilities and juvenile detention facilities in accordance with the Arkansas Administrative Procedure Act, § 25-15-201 et seq.			
Enforce:	Authority Granted by ACA 12-26-103 (b) which requires juvenile detention facilities to be accordance with the Arkansas Administrative Procedure Act, § 25-15-201 et seq.			
Subject Matter Committee:	Judiciary Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9302/Final/Criminal Detention Facility Standards.pdf			

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Disclosure of Records Under Freedom of Information Act				
				ID#: 9226
Statutory Authority:	Ark. Statutes 12-2801	12/23/1986	01/13/1987	12/03/1986
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:	The purpose of this Regulation is to identify those records which are subject to disclosure under the Freedom of Information Act and establish procedures for providing those records.			
Subject Matter Committee:	State Agencies & Governmental Affairs Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9226/Final/1986-1 Disclosure of Records Under Freedom of Information Act.pdf			
Emergency Rule 2017-2 Computation of Daily Rate of Return of teh STMMT				
				ID#: 10769
Statutory Authority:	Ark. Code Ann. 19-3-604 as amended by Ark. Code Ann. 19-3-704 et seq. and 25-15-201 et seq.	08/22/2017	08/22/2017	08/22/2017
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:				
Subject Matter Committee:	State Agencies & Governmental Affairs Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/10769/Final/State Board of Finance Emergency Rule 2017-2.pdf			
Franchise Holders Operating Electronic Games of Skill				
				ID#: 9259
Statutory Authority:	Act 856 of 2007, ACA 23-113-302	08/08/2006	08/11/2006	08/08/2006
<input checked="" type="checkbox"/> Required under State or Federal Law:	ACA 23-113-302			
Requirement Statement:	Requires the Commission to: Regulate games, devices and equipment; Regulate times and area of operations; Prescribe the procedures for issuing licenses;			
Enforce:	Rules are necessary to administer and enforce the Local Option Horse Racing and Greyhound Racing Electronic Games of Skill Act (ACA 23-113-101 et seq)			
Subject Matter Committee:	Joint Meeting of House Rules and Senate State Agencies			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9259/Final/Regulations for Franchise Holders.pdf			
Gross Receipts and Use Tax Regulation/Enterprise Zones				
				ID#: 9227
Statutory Authority:	Act 462 of 1989	07/05/1989	07/25/1989	07/05/1989
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:	Parts of the rules are still applicable to Advantage Arkansas.			
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9227/Final/1989-1 Gross Receipts and Use Tax Enterprise Zones.pdf			

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Gross Receipts Tax Law				
				ID#: 9261
Statutory Authority:	26-18-301 & 26-52-105	01/01/1941	01/01/1941	12/21/1961
<input checked="" type="checkbox"/> Required under State or Federal Law: Arkansas Gross Receipts Act of 1941 Requirement Statement: 26-52-105(b) The director shall promulgate rules and regulations and prescribe forms for the proper enforcement of this chapter. Enforce: Pursuant to the authority granted by Ark. Code Ann. §§ 26-18-301 and required by 26-52-105, rules promulgated for the purpose of facilitating compliance with the Arkansas Gross Receipts Act of 1941, as amended, and to facilitate the administration, enforcement, and collection of the tax.				10/03/2008
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9261/Final/2008-3 Gross Receipts Tax Rules.pdf			
Implementation on Date of the Arkansas Voluntary Enhanced Driver's License and Identification Act				
				ID#: 9255
Statutory Authority:	27-16-1212	09/20/2016	10/01/2016	09/01/2016
<input checked="" type="checkbox"/> Required under State or Federal Law: 27-16-1212 Requirement Statement: This subchapter shall be effective and shall be implemented only if the Director of the Department of Finance and Administration: (1) Determines that the voluntary enhanced identification and security features under this subchapter are necessary to ensure secure commerce and travel by Arkansas citizens within and throughout the State of Arkansas, the United States, and abroad; (2) Determines that Congress has not repealed the REAL ID Act of 2005, Pub. L. No. 109-13; and (3) Promulgates a rule specifying the date of implementation of this subchapter. Enforce: As required by 26-16-1212(3) rule promulgated to specify the date of implementation for the Enhanced Driver's License and Identification Act.				
Subject Matter Committee:	Public Transportation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9255/Final/enhanced_id.pdf			
Income Tax Rule 2003-4 -- Treatment of Employee Contributions to Employment-related Retirement Plans				
				ID#: 9228
Statutory Authority:	26-18-301	11/06/2003	11/17/2003	11/07/2003
<input checked="" type="checkbox"/> Required under State or Federal Law: Weiss v. McFadden Requirement Statement: In Weiss v. McFadden, required DFA to develop a method for exempting after-tax contributions from Income Tax. Enforce: Required by Weiss v. McFadden. Rule develop a method for exempting after-tax contributions from Income Tax.				
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9228/Final/2003-4 Treatment of Employee Contributions to Employment-Related Retirement Plans.pdf			
Income Tax Standard Mileage Rate for Income Tax Purposes				
				ID#: 9304
Statutory Authority:	ACA 26-18-301 and 26-51-423(a)(3)	02/01/1993	02/15/1993	01/26/1993
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-51-423(a)(3) Requirement Statement: 26-51-423(a)(3) Travel Expenses. In determining travel expenses deductible as a business expense in computing net income as provided under subdivision (a)(1) of this section, the deduction for vehicle miles shall be determined by the Director of the Department of Finance and Administration under his or her regulatory authority in § 26-18-301; Enforce: As required by 26-51-423(a)(3) sets the standard mileage rates for income tax purposes.				05/25/2018
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9304/Final/Standard Mileage Rates for Income Tax Purposes.pdf			

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
In-Lieu-of-Tax Payments				ID#: 9229
Statutory Authority: 25-15-203, Act 1629 of 2001	07/02/2002	09/29/2002	09/09/2002	
<input checked="" type="checkbox"/> Required under State or Federal Law: 14-164-703				
Requirement Statement: Required Exemption from Ad Valorem Taxation				
Enforce: Rules promulgated to govern the application and approval of payments in lieu of ad valorem tax under Ark. Code Ann. §14-164-703.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9229/Final/2002-1 In-Lieu-Of-Tax Payments.pdf				
Juvenile Detention Facility Standards				ID#: 9303
Statutory Authority: ACA 12-26-103 (b)	02/01/1988	02/01/1988	12/04/2014	12/14/2014
<input checked="" type="checkbox"/> Required under State or Federal Law: 12-26-103				
Requirement Statement: 12-26-103(b) The office shall be responsible for promulgating minimum standards for the construction, maintenance, and operation of local, county, regional, or state criminal detention facilities and juvenile detention facilities in accordance with the Arkansas Administrative Procedure Act, § 25-15-201 et seq.				
Enforce: Authority Granted by ACA 12-26-103 (b) Requires Juvenile Detention Facilities to be in accordance with the Arkansas Administrative Procedure Act, § 25-15-201 et seq.				
Subject Matter Committee: Judiciary Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9303/Final/Juvenile Detention Facility Standards.pdf				
Minimum Standards and Criteria Section: Building Operations				ID#: 9312
Statutory Authority: ACA § 22-2-107; 22-2-108	08/26/1976	08/26/1976	08/13/1982	04/15/2012
<input checked="" type="checkbox"/> Required under State or Federal Law: 22-2-107				
Requirement Statement: 22-2-107 2 (C) Develop and, upon adoption by the director, enforce procedures, standards, and criteria designed to standardize the level of maintenance on all public buildings and other capital improvements;				
Enforce: Authority Granted by ACA § 22-2-107; 22-2-108 Required by 22-2-107 2 (C) Develop and enforce standards.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9312/Final/Section 4 Building Operations.pdf				
Minimum Standards and Criteria Section: Construction				ID#: 9311
Statutory Authority: ACA §22-2-107; 22-2-108; 19-4-1415(a)(4)	08/26/1976	08/26/1976	08/13/1982	04/15/2012
<input checked="" type="checkbox"/> Required under State or Federal Law: 22-2-108				
Requirement Statement: 22-2-108 The Division is responsible for establishing and enforce minimum standards and criteria for the management, maintenance, and operation of all public buildings and capital improvements.				
Section 3 (Construction) of the MSC involves capital improvement bidding, opening of bids, addenda, contract award, and change orders; split purchases, emergency contracting, improvements on leased facilities, protests, project criteria, final payments and project close out documents.				
Enforce: Authority Granted by ACA §22-2-107; 22-2-108; 19-4-1415(a)(4) Requires the Division to establish and enforce standards.				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9311/Final/Section 3 Construction.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Minimum Standards and Criteria Section: Property Transfers				ID#: 9315
Statutory Authority:	ACA §22-2-107, 22-2-108	08/26/1976	08/26/1976	08/13/1982
<input type="checkbox"/> Required under State or Federal Law:	(none)			08/01/2008
Requirement Statement:	(none)			
Enforce:	Authority Granted by ACA §22-2-107, 22-2-108			
Subject Matter Committee:	State Agencies & Governmental Affairs Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9315/Final/Section 6 Property Transfers.pdf			
Minimum Standards and Criteria Section: Real Estate Services				ID#: 9314
Statutory Authority:	ACA §22-2-107, 22-2-108	08/26/1976	08/26/1976	08/13/1982
<input checked="" type="checkbox"/> Required under State or Federal Law:	22-2-107 (4)			04/15/2012
Requirement Statement:	Section 6 of the MSC (Real Property) involves property transfers, closings, exemptions from real property taxes, sale of property. ACA022-2-107 (4) Real Estate Services Section. The Real Estate Services Section shall: (A) Develop and enforce minimum leasing, sale, and purchase of property standards and criteria for consideration and adoption by the director;			
Enforce:	Authority Granted by ACA §22-2-107, 22-2-108. 22-2-107 (4) Requires the developing and enforcing of standards.			
Subject Matter Committee:	State Agencies & Governmental Affairs Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9314/Final/Section 5 Real Estate Services.pdf			
Minimum Standards and Criteria: Design Review				ID#: 9310
Statutory Authority:	ACA §22-2-107; 22-2-108; 19-4-1415(a)(4)	08/26/1976	08/26/1976	08/13/1982
<input checked="" type="checkbox"/> Required under State or Federal Law:	ACA §22-2-107; 22-2-108; 19-4-1415(a)(4)			04/15/2012
Requirement Statement:	ACA 22-2-108 The Division is responsible for establishing and enforcing minimum standards and criteria for the management, maintenance, and operation of all public buildings and capital improvements; Section 2 (Design Review) of the MSC involves the selection of design professionals, fee schedules/allowances/expenses, omissions/errors, insurance, contracts, feasibility studies, budgeting, building code review, design/drawing standards, accessibility issues, roofing/grading/drainage/mechanical, plumbing, electrical systems, cabling systems, wire management, plan review process and alternative delivery methods.			
Enforce:	Authority Granted by ACA §22-2-107; 22-2-108; 19-4-1415(a)(4). ACA 22-2-108 Requires the Division to establish and enforce standards.			
Subject Matter Committee:	State Agencies & Governmental Affairs Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9310/Final/Section 2 Design Review.pdf			

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Minimum Standards and Criteria: General/Definitions				ID#: 9309
Statutory Authority:	ACA § 22-2-107; 22-108; 22-2-114	08/26/1976	08/26/1976	08/13/1982
<input checked="" type="checkbox"/> Required under State or Federal Law:	22-2-114			
Requirement Statement:	Section 1 of the MSC involves the purpose, function, organization, authority, grievance procedures and definitions to the Minimum Standards and Criteria. 22-2-114 (5)(A)(i) The director shall adopt standards and criteria for the leasing and utilization of space and the allocation of space to state agencies.			
Enforce:	Authority Granted by ACA § 22-2-107; 22-108; 22-2-114. Section 1 of the MSC involves the purpose, function, organization, authority, grievance procedures and definitions to the Minimum Standards and Criteria. 22-2-114 (5)(A)(i) The director shall adopt standards and criteria for the leasing and utilization of space and the allocation of space to state agencies.			
Subject Matter Committee:	State Agencies & Governmental Affairs Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9309/Final/Section 1 General Definitions.pdf			
Office of Child Support Enforcement Policy Manual				ID#: 9578
Statutory Authority:	42 U.S.C. § 654(B), 42 U.S.C. § 666(c)(1)(E), 45 C.F.R. § 303.11(b)(5), 45 C.F.R. §303.70, 45 C.F.R. § 303.7(e)(1), Ark. Code Ann. § 9-14-241	10/20/1994	12/01/2012	11/26/2012
<input checked="" type="checkbox"/> Required under State or Federal Law:	42 U.S.C. § 602(20), 42 U.S.C. § 654, Ark. Code Ann. § 9-14-206(a)			
Requirement Statement:	States are required by federal law to operate a child support enforcement program under an approved plan to be eligible for TANF block grant funding and for funding for the child support program. The Office of Child Support Enforcement is charged with administering the plan and program.			
Enforce:	Authority Granted by 42 U.S.C. § 654(B), 42 U.S.C. § 666(c)(1)(E), 45 C.F.R. § 303.11(b)(5), 45 C.F.R. §303.70, 45 C.F.R. § 303.7(e)(1), Ark. Code Ann. § 9-14-241 Requires States by federal law to operate a child support enforcement program under an approved plan to be eligible for TANF block grant funding and for funding for the child support program. The Office of Child Support Enforcement is charged with administering the plan and program.			
Subject Matter Committee:	Judiciary Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9578/Final/OCSE Policy Manual.pdf			
Procurement Rules and Laws				ID#: 9260
Statutory Authority:	ACA 19-11-203; 233; 249; 251; 265; 267 through 269; 272; 801; 1006; 1008; 1010; 1012; 1014	06/18/1979	07/18/1979	06/18/1979 05/11/2018
<input checked="" type="checkbox"/> Required under State or Federal Law:	19-11-217			
Requirement Statement:	19-11-217. Powers and duties of State Procurement Director dictates that the Procurement shall have the authority and responsibility to promulgate regulations consistent with this subchapter			
Enforce:	As required by 19-11-217 Procurement rules must be contestant with ACA.			
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9260/Final/Procurement Laws and Rules.pdf			
Real Estate Transfer Tax Regulation RE-2				ID#: 9230
Statutory Authority:	Act 401 of 1979	07/11/1985	10/01/1985	08/20/1985
<input checked="" type="checkbox"/> Required under State or Federal Law:	26-60-103			
Requirement Statement:	"The enforcement of the provisions of this chapter shall be the responsibility of the Director of the Department of Finance and Administration under regulations to be promulgated by the director."			
Enforce:	As authorized in ACA 26-60-103 & required by 26-60-104 rules where promulgated to administer and enforce the provisions of the Real Estate Transfer Tax.			
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9230/Final/1985-x Real Estate Transfer Tax.pdf			

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Reg. 199603 Apportionment of Business Income Arising From Intragroup Intangible Licensing Transactions				ID#: 9231
Statutory Authority: ACA 19-1-208 (1987); 26-18-301 (1987) and 25-15-201, et seq.	08/09/1996	08/22/1996	08/12/1996	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Pursuant to the authority provided in Ark. Code Ann. § 19-1-208 (1987), Ark. Code Ann. § 26-18-301 (1987) and Ark. Code Ann. § 25-15-201, et seq. (1987) (the Arkansas Administrative Procedures Act), the Director of the Arkansas Department of Finance and Administration and the Commissioner of Revenue for the State of Arkansas do hereby promulgate the following Regulation. This Regulation is to be read in conjunction with the previous Regulations of the Department of Finance and Administration (“Department”) and laws of this State, for the administration of Article IV of the Multistate Tax Compact as adopted in Arkansas and found at Ark. Code Ann. § 26-5-101 (“AMTC”) and the Uniform Division of Income for Tax Purposes Act as adopted in Arkansas and found at Ark. Code Ann. § 26-51-701 et seq. (“AUDITPA”).				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9231/Final/1996-3 Apportionment of Business Income Arising from Intragroup Licensing Transactions.pdf				
Restricted Commercial Drivers License				ID#: 9240
Statutory Authority: 27-16-101 et esq	07/01/1992	07/02/1992	06/12/1992	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce: Promulgated under 27-16-103 Rule establishes a Commercial Drivers Learners Permit in accordance with §CFR 383.				
Subject Matter Committee: Public Transportation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9240/Final/1992-2 Restricted Commerical Drivers License.pdf				
Rule 045.00.78-001 Rules and Regulations Pertaining to the Granting of Temporary Loans by the State Board of Finance to Cities, Counties and School Districts				ID#: 10770
Statutory Authority: unknown	03/20/1978	03/20/1978	03/20/1978	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce:				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: n/a				
Rule 045.00.81-001 Revision of Board of Finance Regulations Concerning Act 15 Loan Awards				ID#: 10771
Statutory Authority: unknwn	04/22/1981	04/22/1981	04/22/1981	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce:				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: n/a				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Rule 2011-1 Management of Cash Funds				ID#: 10767
Statutory Authority: Ark. Code Ann. 19-3-101, 19-4-801 et seq. and 25-15-201	06/11/2011	06/11/2011	06/11/2011	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce:				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/10767/Final/State_Board_of_Finance_Rule_2011-1.pdf				
Rule 2012-A Management of Cash Funds				ID#: 10768
Statutory Authority: Ark. Code Ann. 19-3-101, 19-4-801 et seq. and 25-15-201 et seq.	06/14/2012	06/14/2012	06/14/2012	
<input type="checkbox"/> Required under State or Federal Law: (none)				
Requirement Statement: (none)				
Enforce:				
Subject Matter Committee: State Agencies & Governmental Affairs Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/10768/Final/State_Board_of_Finance_Rule_2012-A.pdf				
Rules and Regulations Governing Greyhound Racing				ID#: 9257
Statutory Authority: ACA 23-110-204	12/29/1972	01/28/1973	12/29/1972	01/01/2018
<input checked="" type="checkbox"/> Required under State or Federal Law: 23-11-203 (5)				
Requirement Statement: 23-11-203 (5) The commission shall promulgate rules to implement this subsection.				
Enforce: As required under 23-11-203(5) rules necessary to Regulate Greyhound racing in the State.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9257/Final/Greyhound_Rules_and_Regulations.pdf				
Rules and Regulations Governing Horse Racing				ID#: 9258
Statutory Authority: 23-110-204	12/29/1972	01/28/1973	12/29/1972	10/17/2017
<input checked="" type="checkbox"/> Required under State or Federal Law: 23-110-204 (5)				
Requirement Statement: 23-110-204 (5) The commission shall promulgate rules to implement this subsection.				
Enforce: As required by 23-110-204 (5) to implement Arkansas Horse Racing Law in the State.				
Subject Matter Committee: Joint Meeting of House Rules and Senate State Agencies				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9258/Final/Thoroughbred_Rules_&_Regulations.pdf				

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Rules and Regulations Governing the Application for, Issuance, and Renewal of Licenses for Medical Marijuana Cultivation Facilities and Dispensaries in Arkansas				ID#: 9256
Statutory Authority:	Amendment 98 to the Arkansas Constitution; Arkansas Medical Marijuana Amendment, Section 8	07/18/2017	08/18/2017	07/19/2017
<input checked="" type="checkbox"/> Required under State or Federal Law:	Amendment 98 to the Arkansas Constitution; Arkansas Medical Marijuana Amendment, Section 8			
Requirement Statement:	<p>Required by Arkansas Constitutional Amendment 98 Section §8 Licensing of dispensaries and cultivation facilities.</p> <p>(a) (1) Dispensaries and cultivation facilities shall be licensed by the Medical Marijuana Commission.</p> <p>(2) The commission shall administer and regulate the licensing of dispensaries and cultivation facilities, including the issuance of a:</p> <p>(i) License to operate a dispensary; and</p> <p>(ii) License to operate a cultivation facility.</p> <p>(3) The Alcoholic Beverage Control Division shall administer and enforce the provisions of this amendment concerning dispensaries and cultivation facilities.</p> <p>(b) (1) The commission and division shall each adopt rules necessary to:</p> <p>(A) Carry out the purposes of this amendment; and</p> <p>(B) Perform its duties under this amendment.</p> <p>(2) Rules adopted under this section are rules as defined in the Arkansas Administrative Procedure Act, § 25-15-201 et seq.</p>			
Enforce:	These Rules and Regulations Governing the Application For, Issuance, and Renewal of Licenses for Medical Marijuana Cultivation Facilities and Dispensaries in Arkansas are duly adopted and promulgated by the Medical Marijuana Commission pursuant to Amendment No. 98 of the Constitution of the State of Arkansas of 1874, The Medical Marijuana Amendment of 2016.			
Subject Matter Committee:	Joint Meeting of House Rules and Senate State Agencies			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9256/Final/MMC_Application_Rules_and_Regs_.pdf			
Rules and Regulations Governing the Oversight of Medical Marijuana Cultivation Facilities and Dispensaries by the Alcoholic Beverage Control Division				ID#: 9301
Statutory Authority:	ACA §3-2-205 (b) & 3-3-206	06/06/2017	07/29/2017	07/19/2017
<input checked="" type="checkbox"/> Required under State or Federal Law:	Amendment No 98 of the Constitution of the State of Arkansas of 1874			
Requirement Statement:	<p>Required by Arkansas Constitutional Amendment 98 Section §8 Licensing of dispensaries and cultivation facilities.</p> <p>(a) (1) Dispensaries and cultivation facilities shall be licensed by the Medical Marijuana Commission.</p> <p>(2) The commission shall administer and regulate the licensing of dispensaries and cultivation facilities, including the issuance of a:</p> <p>(i) License to operate a dispensary; and</p> <p>(ii) License to operate a cultivation facility.</p> <p>(3) The Alcoholic Beverage Control Division shall administer and enforce the provisions of this amendment concerning dispensaries and cultivation facilities.</p> <p>(b) (1) The commission and division shall each adopt rules necessary to:</p> <p>(A) Carry out the purposes of this amendment; and</p> <p>(B) Perform its duties under this amendment.</p> <p>(2) Rules adopted under this section are rules as defined in the Arkansas Administrative Procedure Act, § 25-15-201 et seq.</p>			
Enforce:	These rules and regulations governing the oversight of medical marijuana cultivation facilities and dispensaries in Arkansas are duly adopted and promulgated by the Arkansas Alcoholic Beverage Control Board pursuant to Amendment No. 98 of the Constitution of the State of Arkansas of 1874, The Medical Marijuana Amendment of 2016.			
Subject Matter Committee:	Joint Meeting of House Rules and Senate State Agencies			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9301/Final/MMC_Rules_and_Regs.pdf			

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Sales Tax Holiday, Arkansas ID#: 9249				
Statutory Authority:	26-52-444 & Act 757 of 2011	05/11/2011	05/01/2011	05/17/2012
<input checked="" type="checkbox"/> Required under State or Federal Law:	26-52-444			
Requirement Statement:	26-52-444 (c) The Department of Finance and Administration shall promulgate rules to implement this section.			
Enforce:	This rule is necessary to properly administer the provisions of ACA 26-52-444 regarding the Arkansas sales and use tax holiday.			
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9249/Final/2012-2_Arkansas_Sales_Tax_Holiday.pdf			
Small Business Tax Accounting: Use of Accrual Basis and Cash Basis Accounting Methods -- Corporation Income Tax Regulation 3.26-51-401(a) ID#: 9250				
Statutory Authority:	26-51-401	09/16/2002	09/26/2002	09/09/2002
<input checked="" type="checkbox"/> Required under State or Federal Law:	Federal Revenue Procedure 2001-76, 2001-52 I.R.B. 613.			
Requirement Statement:	Revenue procedure under section 446 of the Code permits the eligible trades or businesses of qualifying taxpayers to use the cash method of accounting as described in the procedure.			
Enforce:	Required by Federal Revenue Procedure 2001-76, 2001-52 I.R.B. 613. allows eligible trades or businesses of qualifying taxpayers to us the cash method of accounting.			
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9250/Final/2002_3.26-51-401(a)_Small_Business_Tax_Accounting_Use_of_Accrual_Basis_and_Cash_Basis_Accounting_Methods.pdf			
State Board of Finance Resolution ID#: 10766				
Statutory Authority:	Act 338 of 1955	06/12/1963	06/12/1963	06/12/1963
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:				
Subject Matter Committee:	State Agencies & Governmental Affairs Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/10766/Final/045.00.63-001F-3694_Resolution.pdf			
Surety Bond Regulations ID#: 9251				
Statutory Authority:	ACA 26-18-301	05/13/1987	06/02/1987	05/13/1987
<input type="checkbox"/> Required under State or Federal Law:	(none)			
Requirement Statement:	(none)			
Enforce:	Promulgated under ACA 26-18-301.			
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9251/Final/Surety_Bond.pdf			

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Sustainable Building Design Program				ID#: 9307
Statutory Authority:	ACA § 22-3-1901	04/14/2010	06/01/2010	04/14/2010
<input checked="" type="checkbox"/> Required under State or Federal Law:	ACA § 22-3-1901			
Requirement Statement:	The Sustainable Building Design rules involve the revolving loan program in which DBA provides interest free loans to state agencies regarding energy efficient renovation projects. These rules involve the processing of applications, eligibility requirements, review, award/monitoring the loan funds.			
Enforce:	As required by ACA § 22-3-1901 rule establishes the procedures for the sustainable building design program.			
Subject Matter Committee:	State Agencies & Governmental Affairs Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9307/Final/Sustainable REVOLVING LOAN FUND Rules.pdf			
Sustainable Building Design Program Procedures - Forms				ID#: 9308
Statutory Authority:	ACA § 22-3-1901	06/22/2010	07/01/2010	06/22/2010
<input checked="" type="checkbox"/> Required under State or Federal Law:	ACA § 22-3-1902			
Requirement Statement:	These forms are a part of the Sustainable Building Design program and are a necessary and vital part of the loan process.			
	(a) The Director of the Department of Finance and Administration shall promulgate rules for the implementation of the Sustainable Building Design Program for State Agencies.			
	(b) The rules shall include without limitation:			
	(1) Application forms;			
	(2) Origination fees, if any;			
	(3) Eligibility requirements;			
	(4) Review standards; and			
	(5) Loan requirements.			
Enforce:	As required by 22-3-1902 this rule establishes the application forms.			
Subject Matter Committee:	State Agencies & Governmental Affairs Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9308/Final/Sustainable REVOLVING LOAN FUND Forms.pdf			
Tax Advisory Council				ID#: 9252
Statutory Authority:	Act 998 of 1991	01/15/0992	12/26/1991	12/06/1991
<input checked="" type="checkbox"/> Required under State or Federal Law:	26-18-902(a) &903			
Requirement Statement:	26-18-902(a) The Director of the Department of Finance and Administration shall establish a Tax Advisory Council consisting of representatives of the Arkansas Bar Association, the Arkansas Society of Certified Public Accountants, the Arkansas Society of Public Accountants, the Office of Problems Resolution and Tax Information, other taxpayer-oriented groups, and other representatives of the Revenue Division of the Department of Finance and Administration.			
	26-18-903.			
	The Director of the Department of Finance and Administration shall develop employee evaluation criteria requiring compliance with the Taxpayer Bill of Rights, § 26-18-801 et seq., and quality taxpayer assistance, which shall be included in the annual evaluation of each employee whose job responsibilities include taxpayer contact.			
Enforce:	As required by 26-18-902 et seq these rules establish the Tax Advisory Council and Employee Evaluation Criteria.			
Subject Matter Committee:	Revenue & Taxation Committees			
Link to Rule Document:	http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9252/Final/1991-10 Tax Advisory Council.pdf			

Rules by Subject Matter Interim Committee Recommendations

	Promulgated Date	Effective Date	Filed w/ SOS Date	Last Revision Date
Taxpayer Bill of Rights Regulation				ID#: 9253
Statutory Authority: Act 590 of 1989	09/11/1989	10/01/1989	08/22/1989	
<input checked="" type="checkbox"/> Required under State or Federal Law: 26-18-812				
Requirement Statement: The director shall prescribe the regulations necessary to fully implement this subchapter within one hundred eighty (180) days after July 3, 1989.				
Enforce: Promulgated to implement and clarify the Taxpayer Bill of Rights Act ACA-18-801et seq.				
Subject Matter Committee: Revenue & Taxation Committees				
Link to Rule Document: http://arr.blr.arkansas.gov/Portals/0/Rules/ARR/Entities/186/Rules/9253/Final/1989-1 Taxpayer Bill of Rights.pdf				