

HOUSE AMENDMENT 1 TO hb1145.

by adding at line 25 on page 1 two new sections to be inserted before existing Section 1 to read as follows:

"SECTION 1. Ark. Code Ann. § 26-18-507(a) is amended to read as follows:

(a) ~~Any~~Each taxpayer who has paid any state tax to the State of Arkansas, through error fact, computation, or mistake of law, in excess of the taxes lawfully due shall, subject to the requirements of this chapter, be refunded the overpayment of the tax determined by the director to be erroneously paid upon the filing of an amended return or a verified claim for refund. Each taxpayer seeking a refund must file a claim for refund. A claim in which one taxpayer files a claim for refund on behalf of himself and other similarly situated but unnamed taxpayers is not a valid claim for refund under this section.

SECTION 2. Ark. Code Ann. § 26-18-507(e)(2) is amended to add a new subsection to read as follows:

(C) The provisions of Ark. R. Civ, P. 23 shall not apply to suits filed to recover refunds of taxes under this section. Each taxpayer whose claim for refund is denied must be a party to the suit authorized under this section and no class of unnamed taxpayers shall be entitled to a refund if the requirements of this section have not been met. "

AND

by adding on line 29 on page 1 after "tax statutes" the phrase "or local ordinances";

AND

by adding on line 31 on page 1 after "tax statutes" the phrase "or local ordinances";

AND

by deleting line 6 on page 2 and replacing it with the following:

"after such taxes were involuntarily paid."

AND

by deleting lines 8 through 18 on page 2;

AND

by appropriately renumbering the remaining sections.