

Department of Finance and Administration

Legislative Impact Statement

Bill: HB1826

Bill Subtitle: TO ESTABLISH TRAINING GUIDELINES AND DEGREE REQUIREMENT FOR FIELD AUDITORS OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION.

Basic Change :

Sponsors: Reps. Cavanaugh and Beaty; Sen. B. Johnson

HB1826 establishes training qualifications for Department of Finance and Administration (DFA) field auditors and requires DFA to provide an annual litigation notice to the General Assembly.

HB1826 requires a DFA field auditor to have a college degree with a minimum of 12 hours of accounting. Additionally, it requires DFA to provide post-hiring training on the following:

- Arkansas state tax law;
- The proper legal construction and interpretation of Arkansas tax laws as enacted by the General Assembly;
- The operation of the Arkansas Tax Procedure Act, § 26-18-101 et seq.;
- Developments in appellate case law involving taxes administered by the secretary; and
- Amendments to Arkansas state tax law enacted by the General Assembly.

DFA is required to update the training every two years following the conclusion of each regular session of the General Assembly. Field auditors who already underwent the required training would be required to receive notice of the updates.

Under HB1826, DFA must file with the co-chairs of Legislative Counsel and the Joint Budget Committee an annual notice of certain state court litigation involving taxes that reached a final resolution in the previous calendar year. The General Assembly may call a DFA representative to appear regarding the contents of the notice.

Revenue Impact :

None.

Taxpayer Impact :

None.

Resources Required :

Field auditor training materials will need to be reviewed and updated.

Time Required :

Adequate time is provided for implementation.

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Procedural Changes :

Procedures will need to be created to provide the annual notice of state tax litigation to the General Assembly.

Other Comments :

None.

Legal Analysis :

None.