

1 State of Arkansas

2 80th General Assembly

3 Regular Session, 1995

4 By: Representative Courtway

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For An Act To Be Entitled

8 "AN ACT TO AMEND ARK. CODE ANN. §26-18-405 TO AUTHORIZE
9 THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO CONDUCT
10 HEARINGS BY TELEPHONE, VIDEO OR OTHER ELECTRONIC MEANS;
11 AND FOR OTHER PURPOSES."

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Subtitle

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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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20 SECTION 1. Arkansas Code §26-18-405 is amended by adding a new
21 subsection(f) to read as follows:

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"(f)(1) In addition to the hearing procedures set out in subsections
(a) - (e) of this section, the director may hold administrative hearings by
telephone, video conference, or other electronic means if the director
determines that conducting the hearing in such a manner: (1) is in the best
interest of the taxpayer and the department, (2) is agreed to by both
parties; (3) is not fiscally unsound or administratively burdensome; and (4)
adequately protects the confidentiality of the taxpayer's information.
(2) The director is authorized to contract with third parties for all
services necessary to conduct hearings by telephone, video or other
electronic means. Any person who enters into a contract with the director to
provide services necessary to conduct hearings by telephone, video or other
electronic means shall be subject to the requirements of this chapter
providing for the confidentiality of all taxpayer records."

A Bill

HOUSE BILL

1404

1 SECTION 2. All provisions of this act of a general and permanent
2 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
3 Code Revision Commission shall incorporate the same in the Code.

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5 SECTION 3. If any provision of this act or the application thereof to
6 any person or circumstance is held invalid, such invalidity shall not affect
7 other provisions or applications of the act which can be given effect without
8 the invalid provision or application, and to this end the provisions of this
9 act are declared to be severable.

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11 SECTION 4. All laws and parts of laws in conflict with this act are
12 hereby repealed.

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