

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas  
2 81st General Assembly  
3 Regular Session, 1997

As Engrossed: H2/28/97 H3/11/97 H3/14/97

# A Bill

HOUSE BILL 1615

4  
5 By: Representative Courtway  
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## For An Act To Be Entitled

9 "AN ACT TO AMEND THE ARKANSAS TAXPAYER BILL OF RIGHTS AND  
10 THE ARKANSAS TAX PROCEDURE ACT TO PROVIDE FOR DISCLOSURE  
11 OF COLLECTION ACTIVITIES WITH RESPECT TO JOINT RETURNS; TO  
12 PERMIT USE OF PRIVATE DELIVERY SERVICES FOR THE FILING OF  
13 TAX RETURNS; TO ELIMINATE REQUIREMENT THAT RELEASE OF  
14 LIENS BE FILED UNDER SEAL; AND FOR OTHER PURPOSES."

## Subtitle

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17 "AMENDS TAXPAYER BILL OF RIGHTS AND THE  
18 ARKANSAS TAX PROCEDURE ACT."  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code Annotated § 26-18-303(b), pertaining to  
23 disclosure of records, is amended to add a new subdivision to read as follows:

24 "(13) If any deficiency of individual income tax with respect to a joint  
25 return is assessed and the individuals filing such return are no longer  
26 married or no longer reside in the same household, upon request in writing by  
27 either of such individuals, the Director shall disclose in writing to the  
28 individual making the request whether the Director has attempted to collect  
29 such deficiency from such other individual, the general nature of such  
30 collection activities, and the amount collected."

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32 SECTION 2. Arkansas Code Annotated § 26-18-105(a), pertaining to date  
33 of performance, is amended to add a new subdivision to read as follows:

34 "(3) The Director may permit the use of any private delivery service for  
35 filing of any return, claim, statement or other document. The recorded date of  
36 acceptance for delivery by the private delivery service shall serve as the

1 postmarked date for purposes of this section."

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3 SECTION 3. Arkansas Code Annotated § 26-18-706 (c), pertaining to  
4 settlement or compromise of a tax liability, is amended to read as follows:

5 "(c) The director's release shall be ~~given under his seal and~~ filed in  
6 the office of the circuit clerk in the county in which the lien is filed, or  
7 it shall be recorded in any office in which conveyances of real estate may be  
8 recorded."

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10 SECTION 4. All provisions of this act of a general and permanent nature  
11 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
12 Revision Commission shall incorporate the same in the Code.

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14 SECTION 5. If any provision of this act or the application thereof to  
15 any person or circumstance is held invalid, such invalidity shall not affect  
16 other provisions or applications of the act which can be given effect without  
17 the invalid provision or application, and to this end the provisions of this  
18 act are declared to be severable.

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20 SECTION 6. All laws and parts of laws in conflict with this act are  
21 hereby repealed.

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*/s/Rep. Courtway*

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