

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999

A Bill

HOUSE BILL 1208

4
5 By: Representatives Hunt, Ferguson, R. Smith, Seawel
6 By: Senator Beebe

For An Act To Be Entitled

7
8
9
10 "AN ACT TO PROVIDE A THREE (3) YEAR LIMITATIONS PERIOD
11 FOR ILLEGAL EXACTION CLAIMS; TO ADOPT THE VOLUNTARY
12 PAYMENT RULE FOR REFUNDS OF UNCONSTITUTIONAL TAXES;
13 AND FOR OTHER PURPOSES. "

Subtitle

14
15
16 "PROVIDES A THREE (3) YEAR PERIOD FOR
17 ILLEGAL EXACTION CLAIMS; ADOPTS THE
18 VOLUNTARY PAYMENT RULE FOR
19 CONSTITUTIONAL CLAIMS. "

20
21
22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

23
24 SECTION 1. Arkansas Code 26-18-306 relating to time limitations for
25 assessments, collections, refunds and prosecutions is amended to add a new
26 subsection to the end thereof to be appropriately numbered by the Code
27 Revision Commission.

28 "No action pursuant to Article 16, Section 13 of the Arkansas
29 Constitution shall be brought against the State of Arkansas or its political
30 subdivisions for refund of state or local taxes more than three (3) years
31 after the taxes were paid."

32
33 SECTION 2. Arkansas Code Title 26, Chapter 18, Subchapter 5 relating to
34 liability and payment of taxes is amended to add a new section to the end
35 thereof to be appropriately numbered by the Code Revision Commission.

36 "No refund of voluntary payment of state or local tax shall be allowed

1 for claims made pursuant to Article 16, Section 13 of the Arkansas
2 Constitution if the tax was paid prior to the date on which the suit was
3 filed."

4
5 SECTION 3. The provisions of this act affect substantive rights of
6 taxpayers and shall not apply to any claim for refund of state tax which a
7 taxpayer may possess prior to the effective date of this act.

8
9 SECTION 4. All provisions of this act of a general and permanent nature
10 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
11 Revision Commission shall incorporate the same in the Code.

12
13 SECTION 5. If any provision of this act or the application thereof to
14 any person or circumstance is held invalid, such invalidity shall not affect
15 other provisions or applications of the act which can be given effect without
16 the invalid provision or application, and to this end the provisions of this
17 act are declared to be severable.

18
19 SECTION 6. All laws and parts of laws in conflict with this act are
20 hereby repealed.

21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36