1   State of Arkansas

2   91st General Assembly

<div align="center">

A Bill

</div>

3   Regular Session, 2017   HOUSE BILL 1680

4

5   By: Representative Jett

6

<div align="center">

For An Act To Be Entitled

</div>

8   AN ACT TO CLARIFY THE ABILITY OF THE DIRECTOR OF THE

9   DEPARTMENT OF FINANCE AND ADMINISTRATION TO CANCEL OR

10   REFUSE TO ISSUE, EXTEND, OR REINSTATE A LICENSE,

11   PERMIT, OR REGISTRATION UNDER STATE TAX LAW; TO STATE

12   GROUNDS FOR THE DIRECTOR OF THE DEPARTMENT OF FINANCE

13   AND ADMINISTRATION TO CANCEL OR REFUSE TO ISSUE,

14   EXTEND, OR REINSTATE A LICENSE, PERMIT, OR

15   REGISTRATION UNDER STATE TAX LAW; AND FOR OTHER

16   PURPOSES.

17

18

<div align="center">

Subtitle

</div>

20   TO CLARIFY THE ABILITY OF THE DIRECTOR OF

21   THE DEPARTMENT OF FINANCE AND

22   ADMINISTRATION TO CANCEL OR REFUSE TO

23   ISSUE, EXTEND, OR REINSTATE A LICENSE,

24   PERMIT, OR REGISTRATION UNDER STATE TAX

25   LAW.

26

27

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

29

30   SECTION 1. Arkansas Code § 26-18-601(a), concerning the cancellation

31   or refusal of license or permit under the Arkansas Tax Procedure Act, is

32   amended to read as follows:

33   (a)(1) The director may cancel or refuse to issue, extend, or

34   reinstate any a license, permit, or registration under any state tax law to

35   any person or taxpayer who has within the last three (3) years: failed to

36   comply with a state law concerning the timely reporting and payment of a

1 state tax administered by the director.

2 ~~(1)   Failed to observe or fulfill the conditions upon which the~~

3 ~~license or permit was issued; or~~

4 ~~(2)   Failed to pay any delinquent tax or penalty.~~ A failure to

5 pay assessed interest and penalties on a delinquent state tax is grounds for

6 a decision to cancel or refuse to issue, extend, or reinstate a license,

7 permit, or registration under this subsection.

8

9   SECTION 2.   EFFECTIVE DATE. This act is effective on and after January

10 1, 2018.

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36