

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4

# A Bill

HOUSE BILL 1724

5 By: Representative M. Gray  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT  
9 CONCERNING THE HOLDING OF ADMINISTRATIVE HEARINGS; TO  
10 AMEND THE LAW CONCERNING HOLDING ADMINISTRATIVE  
11 HEARINGS BY ELECTRONIC MEANS; AND FOR OTHER PURPOSES.  
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## Subtitle

14 TO AMEND THE ARKANSAS TAX PROCEDURE ACT  
15 CONCERNING HOLDING ADMINISTRATIVE  
16 HEARINGS BY ELECTRONIC MEANS.  
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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 § 26-18-405(f)(1), concerning hearings on  
23 proposed assessments under the Arkansas Tax Procedure Act, is amended to read  
24 as follows:

25 (f)(1) In addition to the hearing procedures set out in subsections  
26 (a)-(e) of this section, the director may hold administrative hearings by  
27 telephone, video conference, or other electronic means if the director  
28 determines that conducting the hearing in such a manner:

29 (A) Is in the best interest of the taxpayer and the  
30 department;

31 (B) ~~Is agreed to by both parties~~ Provides the same level  
32 of legal protection as provided in an in-person hearing or a hearing on  
33 written documents, including without limitation adequate due process;

34 (C) Is not ~~fiscally unsound or administratively burdensome~~  
35 unduly expensive for the taxpayer or the department; and

36 (D) Adequately protects the confidentiality of the



1 taxpayer's information.

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3 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on and  
4 after January 1, 2020.

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