

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4  
5 By: Representative Jett  
6 By: Senator M. Johnson  
7

As Engrossed: S2/9/21

# A Bill

HOUSE BILL 1031

## For An Act To Be Entitled

9 AN ACT TO REQUIRE THE ELECTRONIC FILING OF INCOME TAX  
10 RETURNS BY TAX PRACTITIONERS; TO AMEND THE LAW  
11 CONCERNING TAX PRACTITIONERS; AND FOR OTHER PURPOSES.  
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### Subtitle

15 TO REQUIRE THE ELECTRONIC FILING OF  
16 INCOME TAX RETURNS BY TAX PRACTITIONERS;  
17 AND TO AMEND THE LAW CONCERNING TAX  
18 PRACTITIONERS.  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code § 26-51-102, concerning the definitions used  
24 under the Income Tax Act of 1929, is amended to add an additional subdivision  
25 to read as follows:

26 (19) "Tax practitioner" means a person, partnership, limited  
27 liability company, or corporation that compiles a tax return for hire.  
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29 SECTION 2. Arkansas Code § 26-51-806, concerning the time, place, and  
30 manner for filing income tax returns, is amended to add an additional  
31 subsection to read as follows:

32 (e)(1) A tax practitioner that files a taxpayer's federal income tax  
33 return electronically shall also file the taxpayer's Arkansas income tax  
34 return electronically.

35 (2) The secretary may waive the electronic filing requirement  
36 under subdivision (e)(1) of this section if the secretary determines that



1 filing a taxpayer's Arkansas income tax return electronically would cause an  
2 undue hardship on the tax practitioner.

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4 SECTION 3. Arkansas Code § 26-51-810 is amended to read as follows:  
5 26-51-810. Forms provided to tax practitioners.

6 ~~(a)~~ The Secretary of the Department of Finance and Administration may  
7 impose a postage fee sufficient to defray the cost of postage for mailing out  
8 tax forms to tax practitioners.

9 ~~(b) A tax practitioner is any person, partnership, limited liability~~  
10 ~~company, or corporation who compiles a tax return for hire.~~

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12 SECTION 4. EFFECTIVE DATE. Sections 1-3 of this act are effective for  
13 tax years beginning on or after January 1, 2021.

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16 /s/Jett  
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