

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

A Bill

HOUSE BILL 1031

For An Act To Be Entitled

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

Subtitle

12 TO REQUIRE THE ELECTRONIC FILING OF
13 INCOME TAX RETURNS BY TAX PRACTITIONERS;
14 AND TO AMEND THE LAW CONCERNING TAX
15 PRACTITIONERS.
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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 § 26-51-102, concerning the definitions used
23 under the Income Tax Act of 1929, is amended to add an additional subdivision
24 to read as follows:

25 (19) "Tax practitioner" means a person, partnership, limited
26 liability company, or corporation that compiles a tax return for hire.
27

28 SECTION 2. Arkansas Code § 26-51-806, concerning the time, place, and
29 manner for filing income tax returns, is amended to add an additional
30 subsection to read as follows:

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

34 (2) The secretary may waive the electronic filing requirement
35 under subdivision (e)(1) of this section if the secretary determines that
36 filing a taxpayer's Arkansas income tax return electronically would cause an



1 undue hardship on the tax practitioner.

2
3 SECTION 3. Arkansas Code § 26-51-810 is amended to read as follows:
4 26-51-810. Forms provided to tax practitioners.

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

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

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