

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

HOUSE BILL 1046

5 By: Representative Jett
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For An Act To Be Entitled

8 AN ACT TO CLARIFY THE ABILITY OF LEGAL COUNSEL FOR
9 THE SECRETARY OF THE DEPARTMENT OF FINANCE AND
10 ADMINISTRATION TO REQUEST REVISION OF A HEARING
11 OFFICER'S DECISION; AND FOR OTHER PURPOSES.
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Subtitle

14 TO CLARIFY THE ABILITY OF LEGAL COUNSEL
15 FOR THE SECRETARY OF THE DEPARTMENT OF
16 FINANCE AND ADMINISTRATION TO REQUEST
17 REVISION OF A HEARING OFFICER'S DECISION.
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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 § 26-18-405(d)(4)(A)(i), concerning hearings
24 on proposed assessments under the Arkansas Tax Procedure Act, is amended to
25 read as follows:

26 (4)(A)(i) ~~If the proposed assessment or denial of a claim for~~
27 ~~refund is sustained, in whole or part, the~~ The taxpayer or legal counsel for
28 the secretary may request in writing, within twenty (20) days of the mailing
29 of the decision, that the secretary revise the decision of the hearing
30 officer.
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