

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023

# A Bill

HOUSE BILL 1491

4  
5 By: Representatives Cavanaugh, Barker, Richmond, Milligan, Wardlaw, Eubanks, Ray, Beaty Jr., G.  
6 Hodges, Hollowell, Cozart, M. Berry, Fortner, J. Moore, Lundstrum, J. Mayberry, Gonzales, Schulz,  
7 Lynch  
8 By: Senators B. Johnson, J. Dotson, J. Boyd, Gilmore

## For An Act To Be Entitled

11 AN ACT CONCERNING THE ASSESSMENT AND COLLECTION OF  
12 TAXES IN CERTAIN CIRCUMSTANCES; TO REQUIRE THE  
13 DEPARTMENT OF FINANCE AND ADMINISTRATION TO ADOPT  
14 RULES BEFORE ASSESSING OR COLLECTING CERTAIN TAXES;  
15 AND FOR OTHER PURPOSES.

## Subtitle

18 TO REQUIRE THE DEPARTMENT OF FINANCE AND  
19 ADMINISTRATION TO ADOPT RULES BEFORE  
20 ASSESSING OR COLLECTING CERTAIN TAXES.

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

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26 SECTION 1. Arkansas Code Title 26, Chapter 18, Subchapter 8, is  
27 amended to add an additional section to read as follows:

28 26-18-813. Legislative approval of certain assessments and  
29 collections.

30 (a) Except as provided in subsection (b) of this section, the  
31 Department of Finance and Administration shall not assess or collect a tax on  
32 an item or a service that the department has not previously assessed or  
33 collected on the item or service unless there has been a change in the  
34 statutory law that requires the assessment and collection of the tax on the  
35 item or service.

36 (b)(1) If the department determines that it has failed to assess or



1 collect a tax on an item or a service that, based on the department's  
2 interpretation, is authorized by law, the department shall promulgate a rule  
3 under the Administrative Procedure Act, § 25-15-201 et seq., to clarify the  
4 application of the tax to the item or service, subject to the approval of the  
5 Legislative Council or, if the General Assembly is in session, the Joint  
6 Budget Committee, under § 10-3-309.

7 (2) The department shall not assess or collect a tax on an item  
8 or service that is the subject of a rule promulgated under subdivision (b)(1)  
9 of this section unless the rule has been approved under § 10-3-309.

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