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3	Regular Session, 2023 SEN.	ATE BILL 184
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5	By: Senator B. Johnson	
6	By: Representative Eaves	
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9	AN ACT TO CLARIFY THE EFFECTIVE DATE OF FILING BY	
10	MAIL WITH THE TAX APPEALS COMMISSION; TO DECLARE AN	
11	EMERGENCY; AND FOR OTHER PURPOSES.	
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14	Subtitle	
15	TO CLARIFY THE EFFECTIVE DATE OF FILING	
16	BY MAIL WITH THE TAX APPEALS COMMISSION;	
17	AND TO DECLARE AN EMERGENCY.	
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19		
20	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:	
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22	SECTION 1. Arkansas Code § 26-18-105(a)(1), concerning the d	ate of
23	performance of certain actions related to filing tax related documents, is	
24	amended to read as follows:	
25	(a)(1) If any return, claim, statement, or other document r	equired to
26	be filed within a prescribed period or on or before a prescribed d	ate under
27	any state tax law is, after that period or date, delivered by the	United
28	States mail to the Secretary of the Department of Finance and Admi	nistration
29	or to the Tax Appeals Commission, the date of the United States po	stmark
30	stamped on the cover of the return, claim, statement, or other doc	ument shall
31	be deemed to be the date of delivery.	
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33	SECTION 2. DO NOT CODIFY. <u>TEMPORARY LANGUAGE</u> .	
34	(a) A petition of a taxpayer under § 26-18-1113 shall be co	<u>nsidered</u>
35	timely filed if the petition was:	
36	(1) Submitted by mail before the effective date of the	is act;

1	(2) Postmarked on or before the applicable deadline under § 26-
2	18-1113; and
3	(3) Received by the Tax Appeals Commission after that deadline
4	under § 26-18-1113.
5	(b) The deadline for the Tax Appeals Commission to serve the
6	Department of Finance and Administration under § 26-18-1113(b)(2) shall be
7	fifteen (15) days from the effective date of this act.
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9	SECTION 3. EMERGENCY CLAUSE. It is found and determined by the General
10	Assembly of the State of Arkansas that the Tax Appeals Commission created by
11	Act 586 of 2021 was intended to allow the postmark date as the date of
12	filing. Therefore, an emergency is declared to exist, and this act being
13	immediately necessary for the preservation of the public peace, health, and
14	safety shall become effective on:
15	(1) The date of its approval by the Governor;
16	(2) If the bill is neither approved nor vetoed by the Governor,
17	the expiration of the period of time during which the Governor may veto the
18	bill; or
19	(3) If the bill is vetoed by the Governor and the veto is
20	overridden, the date the last house overrides the veto.
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