

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

A Bill

SENATE BILL 185

5 By: Senator B. Johnson
6 By: Representative Eaves
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE APPOINTMENT PROCEDURE FOR THE TAX
10 APPEALS COMMISSION TO PROVIDE FOR THE FILLING OF
11 VACANCIES ON THE COMMISSION; TO DECLARE AN EMERGENCY,
12 AND FOR OTHER PURPOSES.
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Subtitle

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16 TO AMEND THE APPOINTMENT PROCEDURE FOR
17 THE TAX APPEALS COMMISSION TO PROVIDE FOR
18 THE FILLING OF VACANCIES ON THE
19 COMMISSION; AND TO DECLARE AN EMERGENCY.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 26-18-1106(a)(3), concerning the
25 appointment of a commissioner to fill a vacancy on the Tax Appeals Commission
26 by the governor from a slate of nominated candidates, is amended to read as
27 follows:

28 (3)(A) The Governor shall appoint one (1) commissioner from each
29 pool of candidates nominated under this subsection.

30 (B) Provided, however, that the Governor may appoint an
31 individual not nominated under this subsection who meets the applicable
32 licensure requirements of a particular pool and who otherwise meets the
33 requirements to serve under § 26-18-1107.
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35 SECTION 2. Arkansas Code § 26-18-1106(f), concerning the appointment
36 of commissioners to the Tax Appeals Commission, is amended to read as



1 follows:

2 (f)(1) If a vacancy occurs on the commission, the Governor shall
3 appoint a commissioner to fill the vacancy.

4 (2) If the vacant position is one (1) that was filled by a
5 candidate nominated by:

6 (A) The Arkansas Bar Association or otherwise appointed by
7 the Governor in lieu of Arkansas Bar Association nominees, the Arkansas Bar
8 Association shall nominate three (3) individuals who are licensed to practice
9 law in this state;

10 (B) The majority of the Supreme Court or otherwise
11 appointed by the Governor in lieu of Supreme Court nominees, the majority of
12 the Supreme Court shall nominate three (3) individuals who are:

13 (i) Licensed to practice law in this state; and

14 (ii) Certified as a certified public accountant in
15 this state; and

16 (C) The Arkansas Society of Certified Public Accountants
17 or otherwise appointed by the Governor in lieu of Arkansas Society of
18 Certified Public Accountants nominees, the Arkansas Society of Certified
19 Public Accountants shall nominate three (3) individuals who are certified as
20 a certified public accountant in this state.

21 (3)(A) Except as provided under subdivision (f)(3)(B) of this
22 section, the Governor shall appoint the commissioner to fill the vacancy from
23 the relevant pool of candidates nominated under this subsection.

24 (B) The Governor may appoint an individual not nominated
25 under this subsection who meets the applicable licensure requirements of a
26 particular pool and who otherwise meets the requirements to serve as a
27 commissioner.

28 (4) If a vacancy occurs in the Chief Commissioner position, the
29 Governor shall designate one of the other commissioners to act as interim
30 Chief Commissioner until the vacancy is filled.

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32 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the General
33 Assembly of the State of Arkansas that the Tax Appeals Commission is in the
34 process of setting up to begin receiving and hearing appeals in January 2023,
35 and that this act is immediately necessary to provide for appointments of
36 commissioners upon vacancy. Therefore, an emergency is declared to exist,

1 and this act being immediately necessary for the preservation of the public
2 peace, health, and safety shall become effective on:

3 (1) The date of its approval by the Governor;

4 (2) If the bill is neither approved nor vetoed by the Governor,
5 the expiration of the period of time during which the Governor may veto the
6 bill; or

7 (3) If the bill is vetoed by the Governor and the veto is
8 overridden, the date the last house overrides the veto.

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