

State of Arkansas
91st General Assembly
Regular Session, 2017

As Engrossed: H3/10/17
A Bill

HOUSE BILL 1680

By: Representative Jett

For An Act To Be Entitled

AN ACT TO CLARIFY THE ABILITY OF THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO CANCEL OR REFUSE TO ISSUE, EXTEND, OR REINSTATE A LICENSE, PERMIT, OR REGISTRATION UNDER STATE TAX LAW; TO STATE GROUNDS FOR THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO CANCEL OR REFUSE TO ISSUE, EXTEND, OR REINSTATE A LICENSE, PERMIT, OR REGISTRATION UNDER STATE TAX LAW; AND FOR OTHER PURPOSES.

Subtitle

TO CLARIFY THE ABILITY OF THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO CANCEL OR REFUSE TO ISSUE, EXTEND, OR REINSTATE A LICENSE, PERMIT, OR REGISTRATION UNDER STATE TAX LAW.

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

SECTION 1. Arkansas Code § 26-18-601(a), concerning the cancellation or refusal of license or permit under the Arkansas Tax Procedure Act, is amended to read as follows:

(a)(1) The director may cancel or refuse to issue, extend, or reinstate ~~any~~ a license, permit, or registration under any state tax law to any person or taxpayer who has within the last three (3) years+ failed to comply with a state law concerning the timely reporting and payment of a



state tax administered by the director or

~~(1) Failed failed to observe or fulfill the conditions upon which the license or permit was issued, or .~~

(2) ~~Failed to pay any delinquent tax or penalty. A failure to pay assessed interest and penalties on a delinquent state tax is grounds for a decision to cancel or refuse to issue, extend, or reinstate a license, permit, or registration under this subsection.~~

SECTION 2. EFFECTIVE DATE. This act is effective on and after January 1, 2018.

/s/Jett

APPROVED: 03/30/2017