

State of Arkansas
91st General Assembly
Regular Session, 2017

As Engrossed: S3/13/17
A Bill

SENATE BILL 511

By: Senators B. Johnson, Files
By: Representatives Johnson, Jett

For An Act To Be Entitled

AN ACT TO AMEND THE NOTICE REQUIREMENTS UNDER THE
ARKANSAS TAX PROCEDURE ACT; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE NOTICE REQUIREMENTS UNDER
THE ARKANSAS TAX PROCEDURE ACT.

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

SECTION 1. Arkansas Code § 26-18-403(a)(2), concerning proposed assessments under the Arkansas Tax Procedure Act, is amended to read as follows:

(2)(A) When ~~no~~ a return has not been filed and the director determines that there is a tax due for the taxable period or when a return has been filed and the director determines that the tax disclosed by the return is less than the tax disclosed by his or her examination, the director shall propose the assessment of additional tax plus penalties, as the case may be, and shall give notice of the proposed assessment to the taxpayer.

(B) The notice required under subdivision (a)(2)(A) of this section shall explain:

(i) Explain the basis for the proposed assessment and shall state;

(ii)(a) State that a final assessment, as provided by § 26-18-401, will be made if the taxpayer does not protest ~~such~~ the proposed assessment as provided by § 26-18-404.

(b) The taxpayer does not have to protest the



proposed assessment to later be entitled to exercise the right to seek a judicial review of the assessment, ~~pursuant to the provisions of~~ under § 26-18-406; and

(iii) Provide contact information for the taxpayer to use if the taxpayer wants to obtain his or her tax records, including without limitation the facts and evidence supporting the proposed assessment, from the Department of Finance and Administration.

SECTION 2. Arkansas Code § 26-18-806(a), concerning the content of tax due, deficiency, and other notices under the Taxpayer Bill of Rights, is amended to read as follows:

(a) General Rule.

(1) Any notice to which this section applies shall ~~describe:~~

(A) Describe the basis for, and identify the tax due and any interest, additional amounts, additions, and assessable penalties;

(B) Identify the amounts, if any, of, the tax due, interest, additional amounts, additions to the tax, and assessable penalties included in such the notice; and

(C) Provide contact information for the taxpayer to use if the taxpayer wants to obtain his or her tax records, including without limitation the facts and evidence supporting the proposed deficiency, from the Department of Finance and Administration.

(2) An inadequate description under this subsection shall not invalidate such notice.

/s/B. Johnson

APPROVED: 04/04/2017