

State of Arkansas
92nd General Assembly
Regular Session, 2019

A Bill

HOUSE BILL 1724

By: Representative M. Gray

For An Act To Be Entitled

AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT
CONCERNING THE HOLDING OF ADMINISTRATIVE HEARINGS; TO
AMEND THE LAW CONCERNING HOLDING ADMINISTRATIVE
HEARINGS BY ELECTRONIC MEANS; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE ARKANSAS TAX PROCEDURE ACT
CONCERNING HOLDING ADMINISTRATIVE
HEARINGS BY ELECTRONIC MEANS.

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

SECTION 1. Arkansas Code § 26-18-405(f)(1), concerning hearings on proposed assessments under the Arkansas Tax Procedure Act, is amended to read as follows:

(f)(1) In addition to the hearing procedures set out in subsections (a)-(e) of this section, the director may hold administrative hearings by telephone, video conference, or other electronic means if the director determines that conducting the hearing in such a manner:

(A) Is in the best interest of the taxpayer and the department;

(B) ~~Is agreed to by both parties~~ Provides the same level of legal protection as provided in an in-person hearing or a hearing on written documents, including without limitation adequate due process;

(C) Is not ~~fiscally unsound or administratively burdensome~~ unduly expensive for the taxpayer or the department; and

(D) Adequately protects the confidentiality of the



taxpayer's information.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on and after January 1, 2020.

APPROVED: 4/10/19