

State of Arkansas
93rd General Assembly
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As Engrossed: H3/17/21

A Bill

HOUSE BILL 1048

By: Representatives *Milligan, Jett*

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING A CLAIM FOR A REFUND OF OVERPAYMENT OF TAX; TO AUTHORIZE THE OFFSET OF A TAX REFUND TOWARD A TAX DELINQUENCY WHEN A FINAL ASSESSMENT OF TAX HAS BEEN ISSUED; AND FOR OTHER PURPOSES.

Subtitle

TO AUTHORIZE THE OFFSET OF A TAX REFUND TOWARD A TAX DELINQUENCY WHEN A FINAL ASSESSMENT OF TAX HAS BEEN ISSUED.

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

SECTION 1. Arkansas Code § 26-18-507(e)(1)(A), concerning claims for refunds of overpayments of tax, is amended to read as follows:

(e)(1)(A) The secretary shall make a written determination and give notice to the taxpayer concerning whether ~~or not~~ a refund is due.

SECTION 2. Arkansas Code § 26-18-507(e)(1)(B)(ii)(a), concerning claims for refunds of overpayments of tax, is amended to read as follows:

(ii)(a) If the secretary determines that the taxpayer entitled to the refund has an outstanding state tax delinquency for which a final assessment has been issued or a certificate of indebtedness has been filed, the secretary shall apply the refund due as payment against the outstanding state tax delinquency. If the amount of the state tax refund exceeds the amount of the outstanding state tax delinquency, the excess amount shall be paid to the taxpayer in accordance with subdivision



(e)(1)(B)(i) of this section.

/s/Milligan

APPROVED: 4/14/21