

State of Arkansas  
93rd General Assembly  
Second Extraordinary Session, 2021

# A Bill

Call Item 6  
SENATE BILL 2

By: Senator J. Dismang  
By: Representative Jett

## For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE INITIAL APPOINTMENTS TO THE TAX APPEALS COMMISSION; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

### Subtitle

TO AMEND THE LAW CONCERNING THE INITIAL APPOINTMENTS TO THE TAX APPEALS COMMISSION; AND TO DECLARE AN EMERGENCY.

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

SECTION 1. Uncodified § 2(b) of Acts 2021, No. 586, concerning the creation of the Tax Appeals Commission, is amended to read as follows:

(b) Notwithstanding § 26-18-1106~~+~~1,

~~(1)(A) The initial commissioners appointed to the commission shall be selected from a pool of candidates with three (3) candidates recommended by each of the following:~~

~~(i) The Arkansas Bar Association;~~

~~(ii) The majority of the Arkansas Supreme Court; and~~

~~(iii) The Arkansas Society of Certified Public~~

~~Accountants.~~

~~(B) Each entity recommending candidates for commissioner under subdivision (b)(1)(A) of this section shall recommend at least one (1) candidate who is:~~

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

~~(ii) Certified as a certified public accountant in~~



~~this state; and~~

~~(2)~~—The the commissioners who are appointed during the creation of the commission shall be given initial terms of differing lengths as follows:

~~(A)~~ (1) One (1) of the commissioners who is initially appointed shall serve an initial term of three (3) years and shall be eligible for appointment to two (2) subsequent terms of nine (9) years after the initial term;

~~(B)~~ (2) One (1) of the commissioners who is initially appointed shall serve an initial term of six (6) years and may be appointed to one (1) subsequent term of nine (9) years after the initial term; and

~~(C)~~ (3) One (1) of the commissioners who is initially appointed shall serve an initial term of nine (9) years and shall be eligible for appointment to one (1) subsequent term of nine (9) years after the initial term.

SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that the Tax Appeals Commission is scheduled to begin operations on January 1, 2023; that it is essential that the commissioners of the commission be appointed and begin work as soon as possible to prepare to begin operations in 2023; that the initial commissioners of the commission are required to be appointed by July 1, 2022, and the pool of candidates must be submitted to the Governor by December 31, 2021; and that this act is immediately necessary because it is essential that the entities recommending pools of candidates to the Governor for the initial appointment of commissioners to the commission have adequate notice of the requirements for making recommendations to ensure the timely and effective operation of the commission. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on:

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

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

(3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto. APPROVED 12/9/21.