

Stricken language would be deleted from and underlined language would be added to present law.  
Act 251 of the Regular Session

State of Arkansas  
94th General Assembly  
Regular Session, 2023

As Engrossed: S2/16/23  
**A Bill**

SENATE BILL 184

By: Senator B. Johnson  
By: Representative Eaves

### For An Act To Be Entitled

AN ACT TO CLARIFY THE EFFECTIVE DATE OF FILING BY  
MAIL WITH THE TAX APPEALS COMMISSION; TO DECLARE AN  
EMERGENCY; AND FOR OTHER PURPOSES.

### Subtitle

TO CLARIFY THE EFFECTIVE DATE OF FILING  
BY MAIL WITH THE TAX APPEALS COMMISSION;  
AND TO DECLARE AN EMERGENCY.

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

SECTION 1. Arkansas Code § 26-18-105(a)(1), concerning the date of performance of certain actions related to filing tax related documents, is amended to read as follows:

(a)(1) If any return, claim, statement, or other document required to be filed within a prescribed period or on or before a prescribed date under any state tax law is, after that period or date, delivered by the United States mail to the Secretary of the Department of Finance and Administration or to the Tax Appeals Commission, the date of the United States postmark stamped on the cover of the return, claim, statement, or other document shall be deemed to be the date of delivery.

SECTION 2. DO NOT CODIFY. TEMPORARY LANGUAGE.

(a) A petition of a taxpayer under § 26-18-1113 shall be considered timely filed if the petition was:

(1) Submitted by mail before the effective date of this act;



(2) Postmarked on or before the applicable deadline under § 26-18-1113; and

(3) Received by the Tax Appeals Commission.

(b) The deadline for the Tax Appeals Commission to serve the Department of Finance and Administration under § 26-18-1113(b)(2) shall be fifteen (15) days from the effective date of this act.

SECTION 3. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that the Tax Appeals Commission created by Act 586 of 2021 was intended to allow the postmark date as the date of filing. 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.

*/s/B. Johnson*

**APPROVED: 3/9/23**