

State of Arkansas
89th General Assembly
Regular Session, 2013

A Bill

SENATE BILL 254

By: Senator Hester

For An Act To Be Entitled

AN ACT TO ALLOW THE DEPARTMENT OF FINANCE AND
ADMINISTRATION TO ENTER INTO AN INSTALLMENT AGREEMENT
WITH A TAXPAYER WHO HAS INDIVIDUAL INCOME TAX DEBT IF
CERTAIN CONDITIONS ARE MET; AND FOR OTHER PURPOSES.

Subtitle

TO ALLOW THE DEPARTMENT OF FINANCE AND
ADMINISTRATION TO ENTER INTO AN
INSTALLMENT AGREEMENT WITH A TAXPAYER WHO
HAS INDIVIDUAL INCOME TAX DEBT IF CERTAIN
CONDITIONS ARE MET.

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

SECTION 1. Arkansas Code § 26-18-701(a)(1), concerning payment of delinquent tax liability, is amended to add an additional subdivision to read as follows:

(C)(i) If a taxpayer has a total delinquent individual income tax liability to the State of Arkansas of less than two thousand dollars (\$2,000), the director may enter into an agreement with the taxpayer to allow the taxpayer to pay the delinquency in installments if:

(a) The installment agreement is for a period of twelve (12) months or less; and

(b) The installments are to be paid electronically.

(ii) The director may choose not to issue a certificate of indebtedness during the period of the installment agreement if



he or she determines that the issuance of a certificate of indebtedness is not in the best interest of the state.