

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
91st General Assembly
Regular Session, 2017

A Bill

HOUSE BILL 1644

By: Representative Tosh

For An Act To Be Entitled

AN ACT TO AMEND THE ARKANSAS CORPORATE FRANCHISE TAX
ACT OF 1979; TO CHANGE THE FILING DEADLINE FOR
FRANCHISE TAX REPORTS; AND FOR OTHER PURPOSES.

Subtitle

TO CHANGE THE FILING DEADLINE FOR
FRANCHISE TAX REPORTS.

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

SECTION 1. Arkansas Code § 26-54-105(c)(1), concerning franchise tax reports, is amended to read as follows:

(c)(1) Each corporation subject to the requirements of this chapter shall file a franchise tax report with the Secretary of State ~~which that~~ shows its the condition and status as of the close of business on December 31 of the preceding calendar year of the corporation as of the close of business on the last day of the corporation's preceding fiscal year and other information required by the Secretary of State.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on or after January 1, 2017.

