

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

State of Arkansas
92nd General Assembly
Regular Session, 2019

A Bill

HOUSE BILL 1723

By: Representative M. Gray

For An Act To Be Entitled

AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT WITH RESPECT TO CLAIMS FOR REFUNDS OF OVERPAYMENT OF TAX; TO PROVIDE FOR THE OFFSET OF A STATE TAX REFUND AGAINST AN EXISTING TAX DEBT FOR WHICH A NOTICE OF FINAL ASSESSMENT HAS BEEN ISSUED; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE FOR THE OFFSET OF A STATE TAX REFUND AGAINST AN EXISTING TAX DEBT FOR WHICH A NOTICE OF FINAL ASSESSMENT HAS BEEN ISSUED.

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

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

(ii)(a) If the director determines that the taxpayer entitled to the refund has an outstanding state tax delinquency for which a ~~certificate of indebtedness~~ notice of final assessment has been ~~filed~~ issued under § 26-18-401, the director 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.

