

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

State of Arkansas
93rd General Assembly
Regular Session, 2021

As Engrossed: S2/9/21
A Bill

HOUSE BILL 1031

By: Representative Jett
By: Senator M. Johnson

For An Act To Be Entitled

AN ACT TO REQUIRE THE ELECTRONIC FILING OF INCOME TAX RETURNS BY TAX PRACTITIONERS; TO AMEND THE LAW CONCERNING TAX PRACTITIONERS; AND FOR OTHER PURPOSES.

Subtitle

TO REQUIRE THE ELECTRONIC FILING OF INCOME TAX RETURNS BY TAX PRACTITIONERS; AND TO AMEND THE LAW CONCERNING TAX PRACTITIONERS.

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

SECTION 1. Arkansas Code § 26-51-102, concerning the definitions used under the Income Tax Act of 1929, is amended to add an additional subdivision to read as follows:

(19) "Tax practitioner" means a person, partnership, limited liability company, or corporation that compiles a tax return for hire.

SECTION 2. Arkansas Code § 26-51-806, concerning the time, place, and manner for filing income tax returns, is amended to add an additional subsection to read as follows:

(e)(1) A tax practitioner that files a taxpayer's federal income tax return electronically shall also file the taxpayer's Arkansas income tax return electronically.

(2) The secretary may waive the electronic filing requirement under subdivision (e)(1) of this section if the secretary determines that



filing a taxpayer's Arkansas income tax return electronically would cause an undue hardship on the tax practitioner.

SECTION 3. Arkansas Code § 26-51-810 is amended to read as follows:

26-51-810. Forms provided to tax practitioners.

~~(a)~~ The Secretary of the Department of Finance and Administration may impose a postage fee sufficient to defray the cost of postage for mailing out tax forms to tax practitioners.

~~(b) A tax practitioner is any person, partnership, limited liability company, or corporation who compiles a tax return for hire.~~

SECTION 4. EFFECTIVE DATE. Sections 1-3 of this act are effective for tax years beginning on or after January 1, 2021.

/s/Jett