

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 1041

By: Representative Jett  
By: Senator M. Johnson

### For An Act To Be Entitled

AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT TO AUTHORIZE THE WAIVER OF CERTAIN FEES; TO AUTHORIZE THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO WAIVE THE CERTIFICATE OF INDEBTEDNESS FILING FEES IN CERTAIN CIRCUMSTANCES; AND FOR OTHER PURPOSES.

### Subtitle

TO AUTHORIZE THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO WAIVE THE CERTIFICATE OF INDEBTEDNESS FILING FEES IN CERTAIN CIRCUMSTANCES.

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

SECTION 1. Arkansas Code § 26-18-705(b), concerning the settlement or compromise of liability controversies under the Arkansas Tax Procedure Act, is amended to read as follows:

(b) The secretary may waive or remit the interest, ~~or~~ penalty, or certificate of indebtedness filing fees, or any portion of the interest, ~~or~~ penalty, or certificate of indebtedness filing fees, ordinarily accruing or incurred by the secretary because of a taxpayer's failure to pay a state tax within the statutory period allowed for its payment:

- (1) If the taxpayer's failure to pay the tax is satisfactorily explained to the secretary;
- (2) If the failure results from a mistake by the taxpayer of



either the law or the facts subjecting him or her to such tax; or

(3) If the inability to pay the interest or penalty results from the insolvency or bankruptcy of the taxpayer.

*/s/Jett*