

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

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1046

By: Representative Jett

For An Act To Be Entitled

AN ACT TO CLARIFY THE ABILITY OF LEGAL COUNSEL FOR
THE SECRETARY OF THE DEPARTMENT OF FINANCE AND
ADMINISTRATION TO REQUEST REVISION OF A HEARING
OFFICER'S DECISION; AND FOR OTHER PURPOSES.

Subtitle

TO CLARIFY THE ABILITY OF LEGAL COUNSEL
FOR THE SECRETARY OF THE DEPARTMENT OF
FINANCE AND ADMINISTRATION TO REQUEST
REVISION OF A HEARING OFFICER'S DECISION.

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

SECTION 1. Arkansas Code § 26-18-405(d)(4)(A)(i), concerning hearings on proposed assessments under the Arkansas Tax Procedure Act, is amended to read as follows:

(4)(A)(i) ~~If the proposed assessment or denial of a claim for refund is sustained, in whole or part, the~~ The taxpayer or legal counsel for the secretary may request in writing, within twenty (20) days of the mailing of the decision, that the secretary revise the decision of the hearing officer.

