

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1047

By: Representative Jett

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE FILING OF A PROTEST UNDER THE ARKANSAS TAX PROCEDURE ACT; TO CLARIFY THAT A TAXPAYER'S AGENT MAY FILE A PROTEST ON BEHALF OF A TAXPAYER IF THE TAXPAYER PRODUCES A PROPERLY EXECUTED POWER OF ATTORNEY AT THE TIME OF THE FILING; AND FOR OTHER PURPOSES.

Subtitle

TO CLARIFY THAT A TAXPAYER'S AGENT MAY FILE A PROTEST ON BEHALF OF A TAXPAYER IF THE TAXPAYER PRODUCES A PROPERLY EXECUTED POWER OF ATTORNEY AT THE TIME OF THE FILING.

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

SECTION 1. Arkansas Code § 26-18-404(c)(1), concerning taxpayer relief under the Arkansas Tax Procedure Act, is amended to read as follows:

(c)(1)(A) Within sixty (60) days after service of notice of the proposed assessment or denial of a claim for refund, the taxpayer may file with the secretary a written protest under oath, signed by the taxpayer or the taxpayer's authorized agent, setting forth the taxpayer's reasons for opposing the proposed assessment or the denial of a claim for refund.

(B) A taxpayer's authorized agent may file a written protest on behalf of the taxpayer under this section if the taxpayer has produced a properly executed power of attorney that is in effect at the time of the filing of the protest.



SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the first day of the calendar quarter following the effective date of this act.