

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

SENATE BILL 420

By: Senator J. Dismang
By: Representative Jett

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING EXTENSIONS OF TIME TO FILE INCOME TAX RETURNS; TO EXTEND THE EXTENDED DEADLINE FOR FILING A STATE INCOME TAX RETURN; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING EXTENSIONS OF TIME TO FILE INCOME TAX RETURNS; AND TO EXTEND THE EXTENDED DEADLINE FOR FILING A STATE INCOME TAX RETURN.

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

SECTION 1. DO NOT CODIFY. Legislative finding and intent.

(a) The General Assembly finds that having the additional extended deadline for an Arkansas income tax return occur on the same date as the additional extended federal return deadline imposes a compliance burden on taxpayers and tax professionals.

(b) It is the intent of the General Assembly to extend the additional extended Arkansas income tax return deadline by one (1) month to provide additional time for more accurate preparation of the Arkansas income tax return after the federal income tax return is completed and filed.

SECTION 2. Arkansas Code § 26-51-807(a), concerning the filing of income tax returns and extensions of time to file income tax returns, is amended to read as follows:



(a)(1) Any person who requests an automatic extension of time for filing a federal income tax return and who attaches a copy of the request to the corresponding state income tax return shall be granted an extension of time until one (1) month after the due date of the federal income tax return to file the corresponding state income tax return.

(2) Any person who receives an extension of time for filing a federal income tax return in addition to an automatic extension, and who attaches a copy of the document granting the federal extension to the corresponding state income tax return, shall be granted an extension of time until one (1) month after the due date of the federal income tax return to file the corresponding state income tax return.

SECTION 3. EFFECTIVE DATE. Section 2 of this act is effective for tax years beginning on or after January 1, 2021.