

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

State of Arkansas  
95th General Assembly  
Regular Session, 2025

# A Bill

SENATE BILL 558

By: Senator Crowell

By: Representative Hollowell

## For An Act To Be Entitled

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

## Subtitle

TO REQUIRE THE ELECTRONIC FILING OF CERTAIN CORPORATE INCOME TAX RETURNS.

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

SECTION 1. Arkansas Code § 26-51-804, concerning corporation income tax returns, is amended to add an additional subsection to read as follows:

(f)(1) A taxpayer filing a return under this section that would be required to file the taxpayer's return electronically with the Internal Revenue Service under 26 C.F.R. § 301.6011-5, as it existed on February 23, 2023, shall file the return required under this section electronically.

(2) A taxpayer filing a return under this section that is a member of an affiliated group in a federal consolidated return in which the federal parent corporation would be required to file electronically with the Internal Revenue Service under 26 C.F.R. § 301.6011-5, as it existed on February 23, 2023, shall file the taxpayer's state return electronically under this section.

(3) The Secretary of the Department of Finance and Administration may waive the electronic filing requirement under subdivision (f)(1) or subdivision (f)(2) of this section for a taxpayer only if the secretary determines that filing the return electronically would cause an undue hardship on the taxpayer.



SECTION 2. Arkansas Code § 26-51-805, concerning consolidated corporate income tax returns, is amended to add an additional subsection to read as follows:

(h)(1) A taxpayer filing a return under this section that would be required to file the taxpayer's return electronically with the Internal Revenue Service under 26 C.F.R. § 301.6011-5, as it existed on February 23, 2023, shall file the return required under this section electronically.

(2) A taxpayer filing a return under this section that is a member of an affiliated group in a federal consolidated return in which the federal parent corporation would be required to file electronically with the Internal Revenue Service under 26 C.F.R. § 301.6011-5, as it existed on February 23, 2023, shall file the taxpayer's state return electronically under this section whether or not the federal parent corporation is an eligible member of the affiliated group included in the state consolidated return.

(3) The secretary may waive the electronic filing requirement under subdivision (h)(1) or subdivision (h)(2) of this section for a taxpayer only if the secretary determines that filing the return electronically would cause an undue hardship on the taxpayer.

SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective for tax years beginning on or after January 1, 2025.