

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

As Engrossed: S2/9/21

A Bill

HOUSE BILL 1041

5 By: Representative Jett
6 By: Senator M. Johnson
7

For An Act To Be Entitled

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

Subtitle

18 TO AUTHORIZE THE SECRETARY OF THE
19 DEPARTMENT OF FINANCE AND ADMINISTRATION
20 TO WAIVE THE CERTIFICATE OF INDEBTEDNESS
21 FILING FEES IN CERTAIN CIRCUMSTANCES.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. Arkansas Code § 26-18-705(b), concerning the settlement or
27 compromise of liability controversies under the Arkansas Tax Procedure Act,
28 is amended to read as follows:

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

34 (1) If the taxpayer's failure to pay the tax is satisfactorily
35 explained to the secretary;

36 (2) If the failure results from a mistake by the taxpayer of



1 either the law or the facts subjecting him or her to such tax; or
2 (3) If the inability to pay the interest or penalty results from
3 the insolvency or bankruptcy of the taxpayer.

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/s/Jett