

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

As Engrossed: H3/17/21

A Bill

HOUSE BILL 1048

5 By: Representatives *Milligan, Jett*
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING A CLAIM FOR A
9 REFUND OF OVERPAYMENT OF TAX; TO AUTHORIZE THE OFFSET
10 OF A TAX REFUND TOWARD A TAX DELINQUENCY WHEN A FINAL
11 ASSESSMENT OF TAX HAS BEEN ISSUED; AND FOR OTHER
12 PURPOSES.
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Subtitle

15 TO AUTHORIZE THE OFFSET OF A TAX REFUND
16 TOWARD A TAX DELINQUENCY WHEN A FINAL
17 ASSESSMENT OF TAX HAS BEEN ISSUED.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 26-18-507(e)(1)(A), concerning claims for
24 refunds of overpayments of tax, is amended to read as follows:

25 (e)(1)(A) The secretary shall make a written determination and give
26 notice to the taxpayer concerning whether ~~or not~~ a refund is due.
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28 SECTION 2. Arkansas Code § 26-18-507(e)(1)(B)(ii)(a), concerning
29 claims for refunds of overpayments of tax, is amended to read as follows:

30 (ii)(a) If the secretary determines that the
31 taxpayer entitled to the refund has an outstanding state tax delinquency for
32 which a final assessment has been issued or a certificate of indebtedness has
33 been filed, the secretary shall apply the refund due as payment against the
34 outstanding state tax delinquency. If the amount of the state tax refund
35 exceeds the amount of the outstanding state tax delinquency, the excess
36 amount shall be paid to the taxpayer in accordance with subdivision



1 (e)(1)(B)(i) of this section.

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/s/Milligan

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APPROVED: 4/14/21

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