

ARKANSAS SENATE

88th General Assembly - Regular Session, 2011

Amendment Form

Subtitle of Senate Bill No. 332

TO EXPEDITE ADMINISTRATIVE TAX APPEALS AND PROMOTE ACCESS TO JUSTICE.

Amendment No. 1 to Senate Bill No. 332

Amend Senate Bill No. 332 as originally introduced:

Page 1, delete lines 21-29 and substitute the following:

“(d)(1)(A) All written protests filed with the director shall be delivered promptly to the hearing officer.”

(B) The hearing officer shall set the time and place for the hearing on the a written ~~protests~~ protest and shall give the taxpayer reasonable notice of the hearing.

(C) If it is not possible for the hearing officer to hold a hearing and issue a decision on a protest of a proposed assessment within one hundred eighty (180) days after the taxpayer files a written protest for reasons that the hearing officer determines are beyond the taxpayer’s control, the director shall waive the interest for the period from the time the protest is filed until the final assessment is issued.”

AND

Page 2, delete lines 2 and 3 and substitute the following:

“refund is sustained, in whole or part, the taxpayer or legal counsel for the director may request in writing, within twenty (20) days of the mailing of”

AND

Page 2, delete lines 8-16 and substitute the following:

~~“(ii) (iii) Either the taxpayer or legal counsel for the director must shall provide a copy of any written request for revision to the other.~~

(iv) The director may hold the supplemental proceedings on any request for revision and shall issue a decision on the request within sixty (60) days of the receipt of the request for revision.

(B) If the director refuses to make a revision or if the taxpayer or legal counsel for the director does not make a request for revision, then the director ~~will~~ shall send either:”



AND

Page 3, delete lines 5-11 and substitute:

“(B) Taxpayer may be awarded reasonable attorney fees if
the:

(i) Director revised a decision of the hearing
officer in favor of the taxpayer under § 26-18-405;

(ii) Taxpayer is the prevailing party in an action
for judicial relief from the determination of the director under § 26-18-406;
and

(iii) Court finds that the director’s revision was
without a reasonable basis in law and fact.”

The Amendment was read the first time, rules suspended and read the second time and _____

By: Senator Files
MAG/JPS - 03/02/11 10:29
MAG221

Secretary