

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4
5 By: Representative Jett
6

A Bill

HOUSE BILL 1047

For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING THE FILING OF A
9 PROTEST UNDER THE ARKANSAS TAX PROCEDURE ACT; TO
10 CLARIFY THAT A TAXPAYER’S AGENT MAY FILE A PROTEST ON
11 BEHALF OF A TAXPAYER IF THE TAXPAYER PRODUCES A
12 PROPERLY EXECUTED POWER OF ATTORNEY AT THE TIME OF
13 THE FILING; AND FOR OTHER PURPOSES.
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Subtitle

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17 TO CLARIFY THAT A TAXPAYER’S AGENT MAY
18 FILE A PROTEST ON BEHALF OF A TAXPAYER IF
19 THE TAXPAYER PRODUCES A PROPERLY EXECUTED
20 POWER OF ATTORNEY AT THE TIME OF THE
21 FILING.
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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 § 26-18-404(c)(1), concerning taxpayer relief
27 under the Arkansas Tax Procedure Act, is amended to read as follows:

28 (c)(1)(A) Within sixty (60) days after service of notice of the
29 proposed assessment or denial of a claim for refund, the taxpayer may file
30 with the secretary a written protest under oath, signed by the taxpayer or
31 the taxpayer’s authorized agent, setting forth the taxpayer’s reasons for
32 opposing the proposed assessment or the denial of a claim for refund.

33 (B) A taxpayer’s authorized agent may file a written
34 protest on behalf of the taxpayer under this section if the taxpayer has
35 produced a properly executed power of attorney that is in effect at the time
36 of the filing of the protest.



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SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the first day of the calendar quarter following the effective date of this act.