

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017  
4

# A Bill

HOUSE BILL 1644

5 By: Representative Tosh  
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## For An Act To Be Entitled

8 AN ACT TO AMEND THE ARKANSAS CORPORATE FRANCHISE TAX  
9 ACT OF 1979; TO CHANGE THE FILING DEADLINE FOR  
10 FRANCHISE TAX REPORTS; AND FOR OTHER PURPOSES.  
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## Subtitle

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14 TO CHANGE THE FILING DEADLINE FOR  
15 FRANCHISE TAX REPORTS.  
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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20 SECTION 1. Arkansas Code § 26-54-105(c)(1), concerning franchise tax  
21 reports, is amended to read as follows:

22 (c)(1) Each corporation subject to the requirements of this chapter  
23 shall file a franchise tax report with the Secretary of State ~~which that~~  
24 shows ~~its~~ the condition and status ~~as of the close of business on December 31~~  
25 ~~of the preceding calendar year of the corporation as of the close of business~~  
26 on the last day of the corporation's preceding fiscal year and other  
27 information required by the Secretary of State.  
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29 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax  
30 years beginning on or after January 1, 2017.  
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