

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

A Bill

SENATE BILL 558

5 By: Senator Crowell
6 By: Representative Hollowell
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING INCOME TAX
10 RETURNS; TO REQUIRE THE ELECTRONIC FILING OF CERTAIN
11 CORPORATE INCOME TAX RETURNS; AND FOR OTHER PURPOSES.
12
13

Subtitle

14 TO REQUIRE THE ELECTRONIC FILING OF
15 CERTAIN CORPORATE INCOME TAX RETURNS.
16
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
19

20 SECTION 1. Arkansas Code § 26-51-804, concerning corporation income
21 tax returns, is amended to add an additional subsection to read as follows:

22 (f)(1) A taxpayer filing a return under this section that would be
23 required to file the taxpayer's return electronically with the Internal
24 Revenue Service under 26 C.F.R. § 301.6011-5, as it existed on February 23,
25 2023, shall file the return required under this section electronically.

26 (2) A taxpayer filing a return under this section that is a
27 member of an affiliated group in a federal consolidated return in which the
28 federal parent corporation would be required to file electronically with the
29 Internal Revenue Service under 26 C.F.R. § 301.6011-5, as it existed on
30 February 23, 2023, shall file the taxpayer's state return electronically
31 under this section.

32 (3) The Secretary of the Department of Finance and
33 Administration may waive the electronic filing requirement under subdivision
34 (f)(1) or subdivision (f)(2) of this section for a taxpayer only if the
35 secretary determines that filing the return electronically would cause an
36 undue hardship on the taxpayer.



1
2 SECTION 2. Arkansas Code § 26-51-805, concerning consolidated
3 corporate income tax returns, is amended to add an additional subsection to
4 read as follows:

5 (h)(1) A taxpayer filing a return under this section that would be
6 required to file the taxpayer's return electronically with the Internal
7 Revenue Service under 26 C.F.R. § 301.6011-5, as it existed on February 23,
8 2023, shall file the return required under this section electronically.

9 (2) A taxpayer filing a return under this section that is a
10 member of an affiliated group in a federal consolidated return in which the
11 federal parent corporation would be required to file electronically with the
12 Internal Revenue Service under 26 C.F.R. § 301.6011-5, as it existed on
13 February 23, 2023, shall file the taxpayer's state return electronically
14 under this section whether or not the federal parent corporation is an
15 eligible member of the affiliated group included in the state consolidated
16 return.

17 (3) The secretary may waive the electronic filing requirement
18 under subdivision (h)(1) or subdivision (h)(2) of this section for a taxpayer
19 only if the secretary determines that filing the return electronically would
20 cause an undue hardship on the taxpayer.

21
22 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective
23 for tax years beginning on or after January 1, 2025.
24
25
26
27
28
29
30
31
32
33
34
35
36