

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

As Engrossed: S3/13/17  
**A Bill**

SENATE BILL 511

5 By: Senators B. Johnson, Files  
6 By: Representatives Johnson, Jett  
7

8 **For An Act To Be Entitled**

9 AN ACT TO AMEND THE NOTICE REQUIREMENTS UNDER THE  
10 ARKANSAS TAX PROCEDURE ACT; AND FOR OTHER PURPOSES.  
11

12 **Subtitle**

13 TO AMEND THE NOTICE REQUIREMENTS UNDER  
14 THE ARKANSAS TAX PROCEDURE ACT.  
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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 § 26-18-403(a)(2), concerning proposed  
21 assessments under the Arkansas Tax Procedure Act, is amended to read as  
22 follows:

23 (2)(A) When ~~no~~ a return has not been filed and the director  
24 determines that there is a tax due for the taxable period or when a return  
25 has been filed and the director determines that the tax disclosed by the  
26 return is less than the tax disclosed by his or her examination, the director  
27 shall propose the assessment of additional tax plus penalties, as the case  
28 may be, and shall give notice of the proposed assessment to the taxpayer.

29 (B) The notice required under subdivision (a)(2)(A) of  
30 this section shall explain:

31 (i) Explain the basis for the proposed assessment  
32 and shall state;

33 (ii)(a) State that a final assessment, as provided  
34 by § 26-18-401, will be made if the taxpayer does not protest ~~such~~ the  
35 proposed assessment as provided by § 26-18-404.

36 (b) The taxpayer does not have to protest the



1 proposed assessment to later be entitled to exercise the right to seek a  
2 judicial review of the assessment, ~~pursuant to the provisions of~~ under § 26-  
3 18-406; and

4 (iii) Provide contact information for the taxpayer  
5 to use if the taxpayer wants to obtain his or her tax records, including  
6 without limitation the facts and evidence supporting the proposed assessment,  
7 from the Department of Finance and Administration.

8  
9 SECTION 2. Arkansas Code § 26-18-806(a), concerning the content of tax  
10 due, deficiency, and other notices under the Taxpayer Bill of Rights, is  
11 amended to read as follows:

12 (a) General Rule.

13 (1) Any notice to which this section applies shall ~~describe:~~

14 (A) Describe the basis for, and identify the tax due and  
15 any interest, additional amounts, additions, and assessable penalties;

16 (B) Identify the amounts, if any, of, the tax due,  
17 interest, additional amounts, additions to the tax, and assessable penalties  
18 included in ~~such~~ the notice; and

19 (C) Provide contact information for the taxpayer to use if  
20 the taxpayer wants to obtain his or her tax records, including without  
21 limitation the facts and evidence supporting the proposed deficiency, from  
22 the Department of Finance and Administration.

23 (2) An inadequate description under this subsection shall not  
24 invalidate such notice.

25  
26 /s/B. Johnson

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29 **APPROVED: 04/04/2017**