



**State of Arkansas  
Department of Finance and Administration  
Fiscal Impact Statement**

**Bill: SB379**

**Bill Subtitle: TO REPEAL THE LAW REQUIRING THE TAX ADVISORY COUNCIL TO SUBMIT A REPORT.**

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**Sponsors:**

**Sen. Crowell and Rep. Cavanaugh**

**Basic Change:**

SB379 repeals the requirement that the Tax Advisory Council submit a report to the chairs of the House and Senate Committees on Revenue and Taxation.

The Tax Advisory Council is composed of representatives of the Department of Finance and Administration (DFA), and taxpayer-oriented groups such as the Arkansas Bar Association and the Arkansas Society of Certified Public Accountants. The Council meets at least once per year to discuss tax law changes, compliance problems, and other related matters.

The requirement for the Council to prepare and file a report was established in 1991. Preparation of the report typically requires five hours of work by DFA employees. DFA employees also dedicate a significant number of hours to preparing meeting agendas, attending the meetings, and preparing minutes of each meeting. Elimination of the report would allow those employees to devote the time to their regular job duties. The Council would continue to meet. SB379 only repeals the Council's duty to prepare and submit a report.

**Fiscal Impact:**

None.

**Taxpayer Impact:**

None.

**Resources Required:**

None.

**Time Required:**

Adequate time is provided for implementation.

**Procedural Changes:**

The Council would discontinue providing the report to the chairs of the House and Senate Committees on Revenue and Taxation.

**Other Comments:**

None.



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**Legal Analysis:**

None.