

**RECEIVED**  
**DEC 5 2024**  
**BLR**

Agency 006.05

**1993-5:**  
**Administrative Procedure**

**A. Purpose.**

These provisions have been promulgated for the purpose of compliance with Act 332 of 1993 and the Arkansas Tax Procedure Act, Ark. Code Ann § 26-18-101 et seq.

**B. Amended Regulation.**

Gross Receipts Tax Regulation GR-81 (E) is hereby amended to read as follows:

~~“(E). (1) Upon completion of the hearing and submission of all documentary evidence and argument, the Hearing Officer shall render a decision in writing and serve copies upon the taxpayer and the Office of Revenue Legal Counsel. If the Notice of Proposed Assessment is sustained in whole or in part, the taxpayer may request, in writing, within twenty (20) days of the mailing of the decision, that the Commissioner of Revenue revise the decision of the Hearing Officer. The request for revision to the Commissioner by the taxpayer shall state the legal or factual basis for the revision. If the Commissioner affirms the written decision of the Hearing Officer or if the taxpayer fails to request the Commissioner to revise the decision, then a Notice of Final Assessment shall be issued by certified mail, return receipt requested, to the taxpayer based upon the decision of the Hearing Officer or request for revision by the Commissioner.~~

~~(2) The Commissioner of Revenue may revise any decision of the Hearing Officer regardless of whether a revision is requested by the taxpayer. Such a revision shall be issued by the Commissioner within twenty (20) days after the decision was mailed by the Hearing Officer. All hearing decisions become final after the expiration of twenty (20) days from the date the decision was mailed by the Hearing Officer. If the Commissioner affirms any portion of an assessment, a Notice of Final Assessment shall be made upon the final determination of the Commissioner. A taxpayer may not request further revision of any decision issued by the Commissioner.~~

~~(3) All written decisions issued by the Hearing Officer shall contain a statement that the decision is subject to review and modification by the Commissioner of Revenue during the twenty (20) day period immediately following the date the decision is mailed by the Hearing Officer. If the Commissioner does not revise the decision on his own motion or the taxpayer does not request a Commissioner’s revision, the decision will become final after twenty (20) days from the date the decision was mailed.”~~

**C. Effective Date.**

The provisions of this regulation shall be effective on and after August 13, 1993.  
Tim Leathers  
Commissioner