

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013

A Bill

SENATE BILL 254

4
5 By: Senator Hester
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For An Act To Be Entitled

8 AN ACT TO ALLOW THE DEPARTMENT OF FINANCE AND
9 ADMINISTRATION TO ENTER INTO AN INSTALLMENT AGREEMENT
10 WITH A TAXPAYER WHO HAS INDIVIDUAL INCOME TAX DEBT IF
11 CERTAIN CONDITIONS ARE MET; AND FOR OTHER PURPOSES.
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Subtitle

14 TO ALLOW THE DEPARTMENT OF FINANCE AND
15 ADMINISTRATION TO ENTER INTO AN
16 INSTALLMENT AGREEMENT WITH A TAXPAYER WHO
17 HAS INDIVIDUAL INCOME TAX DEBT IF CERTAIN
18 CONDITIONS ARE MET.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 26-18-701(a)(1), concerning payment of
25 delinquent tax liability, is amended to add an additional subdivision to read
26 as follows:

27 (C)(i) If a taxpayer has a total delinquent individual
28 income tax liability to the State of Arkansas of less than two thousand
29 dollars (\$2,000), the director may enter into an agreement with the taxpayer
30 to allow the taxpayer to pay the delinquency in installments if:

31 (a) The installment agreement is for a period
32 of twelve (12) months or less; and

33 (b) The installments are to be paid
34 electronically.

35 (ii) The director may choose not to issue a
36 certificate of indebtedness during the period of the installment agreement if



1 he or she determines that the issuance of a certificate of indebtedness is
2 not in the best interest of the state.

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