

ARKANSAS REGISTER

Transmittal Sheet

Use only for **FINAL** and **EMERGENCY RULES**



Secretary of State

Mark Martin

500 Woodlane, Suite 026

Little Rock, Arkansas 72201-1094

(501) 682-5070

www.sos.arkansas.gov



For Office

Use Only:

Effective Date _____ Code Number _____

Name of Agency Revenue Division - Office of Problem Resolution and Tax Information

Department Department of Finance and Administration

Contact Lynne Reynolds E-mail Lynne.Reynolds@dfa.arkansas.gov Phone (501) 682-1130

Statutory Authority for Promulgating Rules A.C.A. 26-18-301 and 26-51-423(a)(3)

Rule Title: Standard Mileage Rates for Income Tax Purposes

Intended Effective Date
(Check One)

☐ Emergency (ACA 25-15-204)

☒ 10 Days After Filing (ACA 25-15-204)

☐ Other _____
(Must be more than 10 days after filing date.)

Legal Notice Published

Final Date for Public Comment

Reviewed by Legislative Council

Adopted by State Agency

Date

02/06/2017

03/09/2017

06/13/2017

06/14/2017

Electronic Copy of Rule e-mailed from: (Required under ACA 25-15-218)

David Rector, CPA

David.Rector@dfa.arkansas.gov

06/14/2017

Contact Person

E-mail Address

Date

CERTIFICATION OF AUTHORIZED OFFICER

I Hereby Certify That The Attached Rules Were Adopted
In Compliance with the Arkansas Administrative Act. (ACA 25-15-201 et. seq.)

Signature

682-7751

Phone Number

David.Rector@dfa.arkansas.gov

E-mail Address

Problems Resolution Officer

Title

Date

RULE 2016-3

STANDARD MILEAGE RATES FOR INCOME TAX PURPOSES

The Commissioner of Revenue, pursuant to his authority under *Ark. Code Ann.* §§ 26-18-301 and 26-51-423(a)(3), does hereby issue the following Rule:


The optional standard mileage rate, for use by employees or self-employed individuals in computing the income tax deductible costs of operating passenger automobiles owned by them for business purposes, is fifty-three and one half cents (53.5¢) per mile for expenses paid or incurred during the 2017 calendar year.

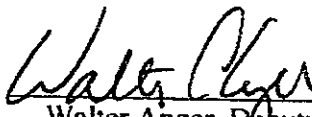
The optional mileage rate for use by individuals in computing the income tax deductible costs of operating passenger automobiles owned by them for a charitable organization is fourteen cents (14¢) per mile for expenses paid or incurred during the 2017 calendar year.

The optional standard mileage rate allowed in computing the cost of operating a passenger automobile where transportation expenses are deductible as a medical or moving expense is seventeen (17¢) per mile for expenses paid or incurred during the 2017 calendar year.

The mileage rates stated above shall be in effect for tax years beginning on and after January 1, 2017 but not later than December 31, 2017.

Issued this 10th day of March, 2017 in the City of Little Rock, Pulaski County, Arkansas.


Larry W. Walther, Director
Arkansas Department of Finance and
Administration


Walter Anger, Deputy Director Commissioner of Revenue
Arkansas Department of Finance and
Administration

RULE 2016-3

STANDARD MILEAGE RATES FOR INCOME TAX PURPOSES

The Commissioner of Revenue, pursuant to his authority under *Ark. Code Ann.* §§ 26-18-301 and 26-51-423(a)(3), does hereby issue the following Rule:

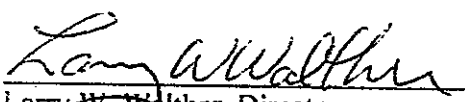
The optional standard mileage rate, for use by employees or self-employed individuals in computing the income tax deductible costs of operating passenger automobiles owned by them for business purposes, is fifty-three and one half cents (53.5¢) per mile for expenses paid or incurred during the 2017 calendar year.


The optional mileage rate for use by individuals in computing the income tax deductible costs of operating passenger automobiles owned by them for a charitable organization is fourteen cents (14¢) per mile for expenses paid or incurred during the 2017 calendar year.

The optional standard mileage rate allowed in computing the cost of operating a passenger automobile where transportation expenses are deductible as a medical or moving expense is seventeen (17¢) per mile for expenses paid or incurred during the 2017 calendar year.

The mileage rates stated above shall be in effect for tax years beginning on and after January 1, 2017 but not later than December 31, 2017.

Issued this 10th day of March, 2017 in the City of Little Rock, Pulaski County, Arkansas.


Larry W. Walther, Director
Arkansas Department of Finance and
Administration


Walter Anger, Deputy Director Commissioner of Revenue
Arkansas Department of Finance and
Administration