

# Arkansas Democrat Gazette

## STATEMENT OF LEGAL ADVERTISING

DEPT OF FINANCE & ADMINISTRATION  
P O BOX 1272 2460  
LITTLE ROCK AR 72203

REMIT TO:  
ARKANSAS DEMOCRAT-GAZETTE, INC.  
P.O. BOX 2221  
LITTLE ROCK, AR 72203

ATTN: Brandon Smith

DATE : 02/15/18 INVOICE #: 3175926  
ACCT #: L1001346 P.O. #:

BILLING QUESTIONS CALL 378-3547

STATE OF ARKANSAS, }  
COUNTY OF PULASKI, } ss.

I, Yvette Hines, do solemnly swear that I am the Legal Billing Clerk of the Arkansas Democrat - Gazette, a daily newspaper printed and published in said County, State of Arkansas; that I was so related to this publication at and during the publication of the annexed legal advertisement in the matter of:

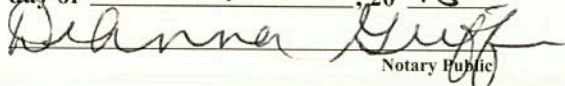
Hearing

pending in the Court, in said County, and at the dates of the several publications of said advertisement stated below, and that during said periods and at said dates, said newspaper was printed and had a bona fide circulation in said County; that said newspaper had been regularly printed and published in said County, and had a bona fide circulation therein for the period of one month before the date of the first publication of said advertisement; and that said advertisement was published in the regular daily issues of said newspaper as stated below.

DATE	DAY	LINAGE	RATE	DATE	DAY	LINAGE	RATE
02/13	Tue	46	1.35				
02/14	Wed	46	1.35				
02/15	Thu	46	1.35				

TOTAL COST ----- 186.30  
Billing Ad #: 74424630

Subscribed and sworn to me this 15  
day of Feb, 2018

  
Deanna Griffin  
Notary Public

OFFICIAL SEAL - #12347408  
**DEANNA GRIFFIN**  
NOTARY PUBLIC-ARKANSAS  
PULASKI COUNTY  
MY COMMISSION EXPIRES: 03-30-26

### AD COPY

#### LEGAL NOTICE

In compliance with Act 434 of 1967, the Arkansas Administrative Procedure Act, as amended, notice is hereby given that the Commissioner of Revenue for the State of Arkansas intends to adopt Rule 2018-1, titled "Standard Mileage Rates for Income Tax Purposes." The purpose of the rule is to establish the new standard mileage rate allowance for state income tax purposes pursuant to the change in the allowable federal rate. The mileage rates shall be in effect for tax years beginning on and after January 1, 2018 but not later than December 31, 2018.

The public hearing will be held March 30, 2018, at 1:00 p. m. in the second-floor conference room (#2330) of the Ledbetter Revenue Building, 1816 W. 7th Street, Little Rock, Arkansas 72201. All interested parties may attend and present their views on the subjects and issues involved. Written

comments may be mailed to Lynne Reynolds, Administrator, Office of Income Tax Administration, Ledbetter Building, Room 2220, P. O. Box 1272, Little Rock, Arkansas 72203-1272; or by fax to (501) 682-1691.  
74424630f

PROPOSED RULE 2018-1

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 regulation:

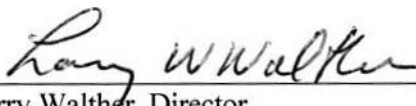
The optional standard mileage rate, for use by employees or self-employed individuals in computing the income tax deductible costs of operating passenger automobiles owned by them for business purposes, is fifty-four and one-half cents (54.5¢) per mile for expenses paid or incurred during the 2018 calendar 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.

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 eighteen cents (18¢) per mile for expenses paid or incurred during the 2018 calendar year.

The mileage rates stated above shall be in effect for tax years beginning on and after January 1, 2018.

Issued this 4<sup>th</sup> day of January 2018 in the City of Little Rock, Pulaski County, Arkansas.

  
\_\_\_\_\_  
Larry Walther, Director  
Department of Finance and  
Administration

 1/3/18  
\_\_\_\_\_  
Walter Anger, Commissioner of Revenue Arkansas  
Arkansas Department of Finance and  
Administration

Rule 2018-1  
Standard Mileage Rates for Income Tax Purposes  
Summary Statement

Explanation of rule:

The rule sets the optional standard mileage rates effective January 1, 2018 through December 31, 2018 as follows:

- 1.) For employees or self-employed individuals, the rate will increase by 1 cent from 53.5 cents per mile to 54.5 cents per mile.
- 2.) For transportation expenses deductible as medical or moving expense, the rate will increase by 1 cent per mile from 17 cents per mile to 18 cents per mile.
- 3.) For charitable organizations, the rate will remain at 14 cents per mile.