

ARKANSAS REGISTER

Transmittal Sheet

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Secretary of State
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For Office
Use Only:

Effective Date _____ Code Number _____

Name of Agency Department of Finance and Administration

Department Revenue Division

Contact Alicia Austin Smith E-mail alicia.austin.smith@dfa.arkansas.gov Phone (501) 682-7030

Statutory Authority for Promulgating Rules ACA § 26-18-405

Rule Title: Repeal of Administrative Procedure Rule 1993-5

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

December 1-3, 2024

January 1, 2025

May 22, 2025

June 15, 2025

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

Cassie Cantlon cassie.cantlon@dfa.arkansas.gov
Contact Person E-mail Address

June 5, 2025
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

(501) 682-7030

Phone Number

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E-mail Address

DFA Revenue Chief Counsel

Title

08/11/2025

Date

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