

## Administrative:

## Arkansas: New Law Mandates Creation of Independent Tax Tribunal to Help Resolve Controversies

*H.B. 1468*, signed by gov. 4/6/21. New law mandates the creation of, within the Arkansas Department of Inspector General, an independent agency "with tax expertise to resolve disputes between the Department of Finance and Administration and taxpayers before requiring the payments of the amount in issue" with the stated intent of establishing an independent tax tribunal within the executive branch of government as "a means of resolving controversies with the Department of Finance and Administration before a neutral body." Under the new law, such tribunal will be known as the "Tax Appeals Commission," and will operate separately from, and independent of, the authority, control and supervision of the Arkansas Department of Finance and Administration. Please contact us with any questions.

URL: https://www.arkleg.state.ar.us/Bills/Detail?id=HB1468&ddBienniumSession=2021%2F2021R&Search=

Scott Bedunah (Dallas)
Senior Manager
Deloitte Tax LLP
scbedunah@deloitte.com

Joe Garrett (Birmingham) Managing Director Deloitte Tax LLP jogarrett@deloitte.com

John Paek (Atlanta) Principal Deloitte Tax LLP jpaek@deloitte.com

This document contains general information only and Deloitte is not, by means of this document, rendering accounting, business, financial, investment, legal, tax, or other professional advice or services. This document is not a substitute for such professional advice or services, nor should it be used as a basis for any decision or action that may affect your business. Before making any decision or taking any action that may affect your business, you should consult a qualified professional advisor. Deloitte shall not be responsible for any loss sustained by any person who relies on this document.

## About Deloitte

Deloitte refers to one or more of Deloitte Touche Tohmatsu Limited, a UK private company limited by guarantee ("DTTL"), its network of member firms, and their related entities. DTTL and each of its member firms are legally separate and independent entities. DTTL (also referred to as "Deloitte Global") does not provide services to clients. In the United States, Deloitte refers to one or more of the US member firms of DTTL, their related entities that operate using the "Deloitte" name in the United States and their respective affiliates. Certain services may not be available to attest clients under the rules and regulations of public accounting. Please see www.deloitte.com/about to learn more about our global network of member firms.