

1993-6. Administrative Procedure

A. Purpose.

This Regulation is promulgated for the purpose of administering Act 332 of 1993 and the Arkansas Tax Procedure Act, Ark. Code Ann. § 26-18-101 et seq.

B. Regulation.

(1) The Commissioner of Revenue may revise any decision of the Hearing Officer issued pursuant to Ark. Code Ann. §26-18-405 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.

(2) 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