STATE OF ARKANSAS
DEPARTMENT OF FINANCE & ADMINISTRATION
OFFICE OF HEARINGS & APPEALS

ADMINISTRATIVE DECISION

IN THE MATTER OF [redacted] **ACCT. NO.:** [redacted] **DOCKET NO.: 21-297**	**MOTOR VEHICLE SALES TAX ASSESSMENT** **LETTER ID:** [redacted] **($** [redacted] **)**[1]

RAY HOWARD, ADMINISTRATIVE LAW JUDGE

APPEARANCES

This case is before the Office of Hearings and Appeals upon a written protest dated June 28, 2020, and signed by [redacted], Member ("Taxpayer's Representative") on behalf of [redacted],[2] the Taxpayer. The Taxpayer protested the assessment of Gross Receipts Tax resulting from a review conducted by the Department of Finance and Administration ("Department").

A telephone hearing[3] was held in Little Rock, Arkansas, on April 19, 2021, at 1:00 p.m. The Department was represented by Nina Samuel Carter, Attorney at Law, Office of Revenue Legal Counsel ("Department's Representative"). Present for the Department was Barbara Montgomery – Tax Credits Supervisor. Taxpayer's Representative appeared at the hearing and represented the Taxpayer.

ISSUE

Whether the assessment issued by the Department against the Taxpayer, resulting from disallowance of a claimed credit, should be sustained? Yes.

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[1] The reflected amount includes tax ($[redacted]), penalty ($[redacted]), and interest ($[redacted]) with credit for "Payments" in the amount of [redacted].

[2] According to the Arkansas Secretary of State's website, this is a fictitious name for the entity [redacted].

[3] All participants appeared via telephone.

FINDINGS OF FACT/CONTENTIONS OF THE PARTIES

The Department issued a proposed assessment against the Taxpayer on April 29, 2020 (See Department Exhibit 7). The Department's Answers to Information Request summarized the facts and issues involved in this case (including the basis for the Taxpayer's disagreement with the assessment as reflected in letter attached to the Taxpayer's Protest Form) and stated, in part:

> On October 14, 2019, [redacted] (the "Taxpayer" or the "Company") purchased a [redacted] . . . (the "[redacted]") from [redacted] of [redacted], for $[redacted]. A copy of the Buyer's Order from the dealership is attached as **Exhibit 1**.
>
> On February 25, 2020, Taxpayer registered the [redacted] with the Arkansas Office of Motor Vehicle. *See* Application for Title, attached as **Exhibit 2**. Using a Bill of Sale reflecting the sale of a used [redacted] (the "[redacted]"), the Taxpayer received a trade-in sales tax credit in the amount of $[redacted]. A copy of the Bill of Sale is attached as **Exhibit 3**. This resulted in Taxpayer paying sales tax based on the purchase price of $[redacted] less the trade in of [redacted]. However, [redacted] was listed as the seller on the Bill of Sale, and when the [redacted] was sold, the title was solely in the name of [redacted] in his individual capacity and not that of the Company. A copy of the Certificate of Title for the [redacted] is attached as **Exhibit 4**.
>
> Taxpayer filed a Claim for Sales or Use Tax Refund Credit for Sale of Used Vehicle, dated March 4, 2020, on the sale of two vehicles. *See* Claim Form, attached as **Exhibit 5**. Taxpayer received a trade-in credit of $[redacted] at the time of registration for first vehicle claimed, the [redacted]. The second vehicle claimed, although not detailed on the Claim Form, is on the sale of a [redacted] (the "[redacted]"). The Bill of Sale for the [redacted], provided by the Taxpayer, dated October 17, 2019, reflects a sale price of $[redacted]. Copies of the Bill of Sale and Certificate of Title for the [redacted] are attached collectively as **Exhibit 6**.
>
> On or about April 29, 2020, the Arkansas Department of Finance and Administration (the "Department") determined that the Taxpayer was **not** the registered owner of the [redacted], so no credit on the [redacted] was allowed toward the purchase price of the [redacted]. A Notice of Proposed Assessment was issued to Taxpayer

in the amount of $[redacted]. The assessment consisted of tax in the amount of [redacted], penalty in the amount of $[redacted], and interest in the amount of $[redacted] with credit given for payments already made in the amount of $[redacted]. *See* Notice of Proposed Assessment, attached as **Exhibit 7**. The assessment was based on the purchased vehicle price of $[redacted], with the trade-in of $[redacted] on the [redacted] removed, and the credit of $[redacted] for the [redacted] sold added, as detailed in the Explanation of Tax Adjustment. *See* the Explanation of Tax Adjustment, dated April 29, 2020, attached as **Exhibit 8**.

Taxpayer disagrees with the Assessment and asks for reconsideration. Taxpayer states, in part:

> *I recently sold 2 vehicles and purchased a new one. I went to the DMV in [redacted] to register the new vehicle. After arriving I noticed I did not have the bill of sale for the [redacted] which I sold. I handed the agent all other documentation including, previous registration, bill of sales, for new and old vehicles, as well as the title for the new vehicle. After reviewing the documents she gave me credit for one of the vehicles I sold [redacted]. That vehicle was in my personal name and the new vehicle was in my business name, which I also own. She then informed me to submit the additional bill of sale later on for the additional tax credit. She was well aware that the vehicle I sold was in my personal name and the new vehicle was in the business name. Knowing this she still allowed the tax credit.*
>
> *A few weeks later I submitted the other bill of sale for a vehicle that was also titled in the business name. This vehicle was sold to a local dealership and there should have been no issue of receiving a tax credit. Instead I received a letter stating that you would disallow the original credit because it was not titled in the same name as the new vehicle. Had your agent notified me at the time that this would not have been allowed I simply would have added my personal name to the title so that the credit was valid. I should not be denied and refund due to mis-information received from your agent.*

A copy of the Protest is attached as **Exhibit 9**.

. . .

In order to prevail on the refund claim herein, the Taxpayer must

> demonstrate, by a preponderance of the evidence, that the Company sold the [redacted] in a private sale within 45 days of the date of purchase of the [redacted]. The Department's records indicate that (1) the [redacted], purchased on October 14, 2019, for $[redacted], is registered to [redacted]; (2) the [redacted] was sold to a third party on October 17, 2019, for $[redacted]; and that (3) Taxpayer was not the registered owner of the [redacted], as it was registered to [redacted], individually.
>
> [redacted] and [redacted], an individual, are two separate and distinct consumers. Moreover, they are separate legal entities, with separate legal rights and obligations. Arkansas law does not provide for transfers of credit between two different consumers.
>
> To the extent the Taxpayer is requesting relief from the assessment in light of a claimed reliance on a statement or an opinion of an employee at a Revenue Office, relief cannot be granted since the Taxpayer failed to obtain a binding Letter Opinion regarding the availability of the sales tax credit under Arkansas Gross Receipts Tax Rule GR-12.1.
>
> Applying the law to the facts of this case, the Taxpayer is not eligible to claim the credit for the sales prices of the [redacted] to be applied against the purchase price of the [redacted]. Therefore, the Department's denial of the trade in which resulted in an assessment is proper. [P. 1 – 5].

The Tax Credits Supervisor presented testimony at the hearing consistent with the facts set forth in the Department's Answers to Information Request and also testified that: (1) the trade-in credit claimed by the Taxpayer at the time the [redacted] was registered (See Department Exhibit 2) was denied because the Taxpayer did not own the [redacted]; (2) the Taxpayer's Representative owned the [redacted] (See Department Exhibits 3 and 4); (3) Department Exhibit 5 is a Claim Form for a sales tax refund relating to the sale of a used vehicle and a bill of sale for the [redacted] was submitted with it; (4) a correction was made on Department Exhibit 5 based on the bill of sale submitted with the Claim Form; (5) when the Claim Form came in, it was determined that the [redacted] was claimed at the time

of registration; (6) Department Exhibit 6 is a bill of sale for an [redacted] sold by the Taxpayer (page 2 of Department Exhibit 6 is a copy of the Taxpayer's title to the [redacted]); (7) the credit claimed for the sale of the [redacted] ($[redacted]) was denied but credit was given for the sale of the [redacted] ($[redacted]); and (8) a penalty was assessed for late registration.

Upon cross-examination, the Tax Credits Supervisor testified that: (1) she did not say the [redacted] was listed on the Claim Form submitted by the Taxpayer's Representative; (2) the bill of sale for the [redacted] was submitted with the Claim Form; (3) the Claim Form was actually asking for a credit for the sale of the [redacted]; (4) credit was allowed for the [redacted] because the [redacted] and [redacted] were in the same name; (5) a penalty was charged for late registration at the time the [redacted] was registered and credit was allowed for the [redacted]; (6) the penalty was not assessed twice; (7) the Revenue Office employee did allow the credit for the [redacted] but her office verifies the claimed credits; (8) the Taxpayer and the Taxpayer's Representative as distinct entities; (9) as noted on the Claim Form, the buyer of the [redacted] claimed that the purchase price of the [redacted] was $[redacted] and the Taxpayer's Representative submitted documentation proving that to be false; and (10) the bill of sale for the [redacted] was not submitted with the Claim Form.[4]

The Taxpayer's Representative contended and testified that: (1) credit for the [redacted] was applied at the DMV so there was no reason for him to subsequently submit a Claim Form relating to the [redacted]; (2) credit for the [redacted] was accepted by the DMV and a payment was made with that credit; (3)

[4] At this point, the Department's Representative stated that: (1) she had to get the bill of sale for the [redacted] from the Taxpayer's Representative; and (2) credit was given for the [redacted].

the Claim Form that was submitted actually related to the sale of the [redacted]; (4) a bill of sale for the [redacted] and a bill of sale for the [redacted] were submitted with the Claim Form; (5) he wrote a note on the Claim Form that two [2] vehicles were sold; (6) when he originally registered the [redacted], the paperwork and documents for the [redacted] were submitted to a Revenue Office employee: (7) the Revenue Office employee accepted the payment after calculating the amount owed allowing credit for the [redacted]; (8) he informed the Revenue Office employee that he had an additional vehicle that he needed to get credit for and she handed him the Claim Form that he sent in; (9) he is very concerned with the situation, when he got the documents from the Department's Representative, the Claim Form he had submitted and signed (and attested to) had been altered and changed;[5] (10) he is not concerned with some written notations on the Claim Form but he can clearly see that information on the Claim Form has been whited-out;[6] (11) he wants to know who changed the Claim Form, which is a government document; (12) he signed and dated the Claim Form and somebody after-the-fact went in and altered it, which is unacceptable and absurd;[7] (13) he does not want to get anyone in trouble; (14) if he can't get the Tax Credits Supervisor to answer questions, regarding information important to his case, he does not know how he

[5] At this point, the Taxpayer's Representative asked the Tax Credits Supervisor "so is this standard practice to go in and alter a signed document?" The Tax Credits Supervisor responded by stating that, "they do write on the documentation."

[6] At this point, the Taxpayer's Representative asked the Tax Credits Supervisor "is that standard practice?" The Department's Representative responded and stated that: (1) she does not believe it is standard practice but things got complicated in this case; and (2) prior to looking at this refund claim, there was price discrepancy that sidetracked the claim (the Taxpayer's Representative submitted a copy of a cashier's check to establish the selling price of the [redacted]).

[7] At this point, the Department's Representative stated that: (1) she hesitates to say too much because there have been some allegations against the Department of forgery and fraud; (2) so she does not know if she wants the Tax Credits Supervisor to address anything; and (3) she wants to be cautious.

can accurately present a case; (15) the credit for the [redacted] was granted at the DMV so what he is contesting is that the Department then removed that credit after altering the Claim Form; (16) when the [redacted] was registered and credit was allowed for the [redacted], the check was written and the taxes were paid; (17) the Revenue Office employee should have notified him about the issue in this case when he registered the [redacted]; (18) a late penalty was charged because the Revenue Office employee made a mistake; (19) he understands that from a legal standpoint, the Taxpayer and he are probably, technically, separate entities; however, the Personal Property Tax Form from [redacted] lists the vehicles involved in this case as titled to "[redacted]" so [redacted] views the Taxpayer and him as one and the same;[8] (20) he wrote the check to pay the taxes for the Taxpayer;[9] (21) the Taxpayer is a[redacted] so it would have been easy for him to correct anything if the Revenue Office employee had done the job correctly the first time (he could have changed the title); (22) it is really the error of the Revenue Office employee that has caused this entire thing; (23) he submitted the Claim Form with the [redacted] on it and he wants to know why it was changed back to the [redacted];[10] (24) credit was given for the [redacted], the Claim Form was for the [redacted], and credit was also given for the [redacted][11] which was then revoked because of the Claim Form which was forged for the [redacted]; (25) the Revenue Office employee did not give him anything

[8] The Department's Representative stated that [redacted] is a different entity than the State of Arkansas.

[9] At this point, the Taxpayer's Representative asked the Tax Credits Supervisor if that should be allowed and she responded affirmatively.

[10] At this point, the Tax Credits Supervisor stated that the documentation submitted with the Claim Form was for the [redacted].

[11] The Department's Representative stated that credits claimed at registration are subject to review and the Department only accepted the Taxpayer's application for credit subject to an audit.

stating that the claimed credit was subject to review; (26) the law has to be accessible where normal people can find it; (27) the registration of the [redacted], documents and money exchanged, was a contract; (28) the title for the [redacted] was issued before the assessment so the assessment is not valid; and (29) something shady is really going on here.

CONCLUSIONS OF LAW

Standard of Proof

Ark. Code Ann. § 26-18-313(c) (Repl. 2020) provides, in pertinent part, as follows:

> The burden of proof applied to matters of fact and evidence, whether placed on the taxpayer or the state in controversies regarding the application of a state tax law shall be by preponderance of the evidence.

A preponderance of the evidence means the greater weight of the evidence. Chandler v. Baker, 16 Ark. App. 253, 700 S.W.2d 378 (1985). In Edmisten v. Bull Shoals Landing, 2014 Ark. 89, at 12-13, 432 S.W.3d 25, 33, the Arkansas Supreme Court explained:

> A preponderance of the evidence is "not necessarily established by the greater number of witnesses testifying to a fact but by evidence that has the most convincing force; superior evidentiary weight that, though not sufficient to free the mind wholly from all reasonable doubt, is still sufficient to incline a fair and impartial mind to one side of the issue rather than the other.

The Department bears the burden of proving that the tax law applies to an item or service sought to be taxed, and a taxpayer bears the burden of proving entitlement to a tax exemption, deduction, or credit. Ark. Code Ann. § 26-18-313(d) (Repl. 2020). Statutes imposing a tax or providing a tax exemption, deduction, or credit must be reasonably and strictly construed in limitation of

their application, giving the words their plain and ordinary meaning. Ark. Code Ann. § 26-18-313(a), (b), and (e) (Repl. 2020). If a well-founded doubt exists with respect to the application of a statute imposing a tax or providing a tax exemption, deduction, or credit, the doubt must be resolved against the application of the tax, exemption, deduction, or credit. Ark. Code Ann. § 26-18-313(f)(2) (Repl. 2020).

Sales Tax Assessment

As a general rule, all sales of tangible personal property in the State of Arkansas are taxable unless a specific statutory exemption is applicable. See Ark. Code Ann. § 26-52-101 et seq. (Repl. 2020). Ark. Code Ann. § 26-52-103(30)(A) (Repl. 2020) defines "tangible personal property" as "personal property that can be seen, weighed, measured, felt, or touched or that is in any other manner perceptible to the senses[.]" A motor vehicle is tangible personal property. The liability for sales tax on sales of tangible personal property is upon the seller in most circumstances. See Ark. Code Ann. § 26-52-517 (Repl. 2020). However, the liability for sales tax on sales of motor vehicles required to be licensed is upon the purchaser pursuant to Ark. Code Ann. § 26-52-510 (Repl. 2020).

Ark. Code Ann. § 26-52-510(b)(1)(C)(i) (Repl. 2020) creates an entity-specific sales tax credit for the sale of a used motor vehicle in lieu of a trade-in. Stated differently, as reflected in Arkansas Gross Receipts Tax Rule GR-12.1(C)(1),[12] in order to qualify for the relevant sales tax credit, the same person or entity must be the customer who pays sales tax on the purchase of a motor

[12] GR-12.1(C)(1) states that, "[i]f a consumer purchases a vehicle and within forty-five (45) days of the date of purchase, either prior to or after such purchase, sells a different vehicle in lieu of a trade-in, the consumer will be entitled to a credit against the sales or use tax due on his or her newly purchased vehicle."

vehicle and the customer who subsequently sells (or previously sold) a used motor vehicle in lieu of a trade-in.

Tax deductions and credits, like tax exemptions, exist as a matter of legislative grace. See Cook, Commissioner of Revenue v. Walters Dry Good Company, 212 Ark. 485, 206 S.W.2d 742 (1947); and Kansas City Southern Ry. Co. v. Pledger, 301 Ark. 564, 785 S.W.2d 462 (1990). A taxpayer claiming a deduction or credit bears the burden of proving that he or she is entitled to the deduction or credit by bringing himself or herself clearly within the terms and conditions imposed by the statute that contains the deduction or credit. See Weiss v. American Honda Finance Corp., 360 Ark. 208, 200 S.W.3d 381 (2004).

Arkansas Gross Receipts Tax Rule GR-3(J) defines "person" to mean "any **individual**, partnership, **limited liability company**, limited liability partnership, **corporation,** estate, trust, fiduciary, **or any other legal entity**. [Emphasis added]." In Mountain Valley Superette, v. Bottorff, 4 Ark. App. 251, 254 – 255, 629 S.W.2d 320, 322 (1982), the opinion of the Court of Appeals of Arkansas stated, in part:

> In the case at bar, the stockholders who created the corporation in order to enjoy the advantages from its existence as a separate legal entity are asking that its existence be disregarded where it works a disadvantage to them. They ask us to treat the corporation as if it were a partnership. The corporate structure cannot be so lightly disregarded. A corporation is a legal entity separate and apart from its shareholders. [Citations omitted].[13]

Ark. Code Ann. § 4-32-701(a) (Repl. 2001) specifically addresses property ownership by limited liability companies and states that, "[p]roperty transferred

[13] See also, Atkinson v. Reid, 185 Ark. 301, 306, 47 S.W.2d 571, 573 (1932) (stating, "the fact that one person owns all the stock in a corporation, does not make him and the corporation one and the same person.").

to or otherwise acquired by a limited liability company is property of the limited liability company and not of the members individually."

Applying the law to the facts of this case, the Taxpayer is a distinct legal entity from the [redacted]. The Taxpayer was not entitled to claim a sales tax credit on its purchase of the [redacted] when the vehicle sold in lieu of a trade-in ([redacted]) was owned by a separate and distinct legal entity (Taxpayer's Representative). The Taxpayer failed to prove entitlement to the claimed sales tax credit.

Estoppel

While the Taxpayer's Representative did not expressly assert the defense of estoppel, the legal doctrine may be implicated by the contention regarding an error (e.g. lack of notification) made by an employee of the Department. The Office of Hearings and Appeals has analyzed the legal doctrine in numerous cases involving alleged errors made by employees of the Department. With respect to the estoppel defense, the Arkansas Supreme Court has held that the State can be estopped by the actions of its agents. See Foote's Dixie Dandy, Inc. v. McHenry, 270 Ark. 816, 607 S.W.2d 323 (1980). However, the doctrine of estoppel should only be applied against the State where there is substantial proof and a compelling reason. See Everett v. Jones, 277 Ark. 162, 639 S.W.2d 739 (1982). In Duchac v. City of Hot Springs, 67 Ark. App. 98, 992 S.W.2d 174 (1999), the Arkansas Court of Appeals addressed the requirements for an estoppel defense against a governmental entity and stated, as follows:

> . . . In *City of Russellville v. Hodges*, 330 Ark. 716, 957 S.W.2d 690 (1997), our supreme court set out the elements of estoppel:

Four elements are necessary to establish estoppel. They are: (1) the party to be estopped must know the facts; (2) the party to be estopped must intend that the conduct be acted on or must act so that the party asserting the estoppel had a right to believe it was so intended; (3) the party asserting the estoppel must be ignorant of the facts; and (4) the party asserting the estoppel must rely on the other's conduct and be injured by that reliance. [Citations omitted.] Additionally, we have specifically held that a sovereign is not bound by the unauthorized acts of its employees. [Citations omitted.] ....

330 Ark. at 719, 957 S.W.2d at 691–92. The trial court also cited *Hope Educ. Ass'n v. Hope School Dist.*, 310 Ark. 768, 839 S.W.2d 526 (1992), which applied the same elements of estoppel, with a few wording changes, to a sovereign. In applying these elements of estoppel to the facts of this case, the chancellor found they were not all satisfied.

. . .

According to appellant, the second element of estoppel, that the party to be estopped must intend that the conduct be relied on, is satisfied by the City billing and collecting occupational taxes, thereby acquiescing in appellant's use of the house as an apartment building. The Arkansas Supreme Court has held that estoppel may only be applied against the State when there has been an "affirmative misrepresentation by an agent or agency of the State." *Arkansas Dep't of Human Servs. v. Estate of Lewis*, 325 Ark. 20, 922 S.W.2d 712 (1996). See also *Foote's Dixie Dandy, Inc. v. McHenry*, supra. Estoppel should not be applied where there was no clear proof of an affirmative misrepresentation. *Everett, Director v. Jones*, 277 Ark. 162, 639 S.W.2d 739 (1982). These requirements are equally applicable to municipal corporations. *Miller v. City of Lake City*, 302 Ark. 267, 789 S.W.2d 440 (1990). In the instant case there is no allegation of any affirmative misrepresentation by any agent of the City. The chancellor was correct in not applying estoppel to the City because of the City's acquiescence in appellant's use of the house as an apartment for many years.

As to the third element of estoppel, the party asserting the estoppel must be ignorant of the facts, appellant argues that he was justifiably ignorant of the zoning violation because the house was divided into apartments that were fully occupied when he purchased it, and, in the thirty years he has owned the house, the City never informed him that he was violating a zoning ordinance. Again, appellant is not claiming an affirmative misrepresentation by an agent of the City, only acquiescence. The chancellor found

> that since the zoning ordinance was law, and one is presumed to know the law, appellant could not rely on his ignorance. It has long been held that every person is presumed to know the law and that ignorance of its mandates is no excuse. *Henderson v. Gladish*, 198 Ark. 217, 128 S.W.2d 257 (1939). See also *Hogg v. Jerry*, 299 Ark. 283, 773 S.W.2d 84 (1989); *Dunkin v. Citizens Bank of Jonesboro*, 291 Ark. 588, 727 S.W.2d 138 (1987).

Id. *at* 67 Ark. App. at 105–107, 992 S.W.2d at 179–180.

Lack of actual or constructive knowledge of a tax levy is inadequate to avoid imposition of the tax. Every person is presumed to know the law and lack of knowledge is not an excuse for failure to comply with the mandates of the law. See Duchac v. City of Hot Springs, supra. Absent a binding Legal Opinion issued pursuant to Arkansas Gross Receipts Tax Rule GR-75, informational assistance provided by an employee of the Department (or even no communication) does not relieve the Taxpayer of this presumption or the requirement of compliance. Consequently, the record does not support a finding that the elements of an estoppel claim have been met. The Department correctly disallowed the claimed credit and assessed sales tax against the Taxpayer.

Scope of Duties

In a Revision Decision issued in May of 2019, the Commissioner of Revenues delineated the authority of the Office of Hearings and Appeals and held that:

> The duties of a hearing officer appointed by the Department are limited to reviewing written protests and making written findings as to the applicability of a proposed assessment or denial of a claim for refund. Accordingly, it is outside the scope of the duties of the hearing officer to provide taxpayers with guidance concerning the existence of programs to request a waiver of interest or penalties.

It would be outside the scope of the duties of a hearing officer to make findings regarding allegations such as forgery. At this stage of the administrative review, the assessment is not set aside.

Interest and Penalty

Subject to the limitation in Ark. Code Ann. § 26-18-405(d)(1)(C) (Repl. 2020), interest was properly assessed on the tax deficiency for the use of the State's tax dollars. See Ark. Code Ann. § 26-18-508 (Repl. 2020).

The late payment penalty is appropriate under Ark. Code Ann. § 26-52-510(a)(4) (Repl. 2020). See also Revision Decisions issued with respect to Docket Nos. 19-049, 19-319, 19-326, and 19-411.

DECISION AND ORDER

Subject to the limitation in Ark. Code Ann. § 26-18-405(d)(1)(C) (Repl. 2020), the proposed assessment is sustained. The file is to be returned to the appropriate section of the Department for further proceedings in accordance with this Administrative Decision and applicable law.

Pursuant to Ark. Code Ann. § 26-18-405 (Repl. 2020), unless the Taxpayer requests in writing within twenty (20) days of the mailing of this decision that the Commissioner of Revenues revise the decision of the Administrative Law Judge, this Administrative Decision shall be effective and become the action of the agency.

The revision request may be mailed to the Assistant Commissioner of Revenues, P.O. Box 1272, Rm. 2440, Little Rock, Arkansas 72203. A revision request may also be faxed to the Assistant Commissioner of Revenues at (501) 683-1161 or emailed to revision@dfa.arkansas.gov. The Commissioner of

Revenues, within twenty (20) days of the mailing of this Administrative Decision, may revise the decision regardless of whether the Taxpayer has requested a revision.

Ark. Code Ann. § 26-18-406 (Repl. 2020) provides for the judicial appeal of a final decision of an Administrative Law Judge or the Commissioner of Revenues on a final assessment or refund claim denial; however, the constitutionality of that code section is uncertain.[14]

OFFICE OF HEARINGS & APPEALS

RAY HOWARD
ADMINISTRATIVE LAW JUDGE

DATED: April 21, 2021

[14] See Board of Trustees of Univ. of Arkansas v. Andrews, 2018 Ark. 12.