

**STATE OF ARKANSAS**  
**EXECUTIVE DEPARTMENT**

**PROCLAMATION**

EO 23-24

TO ALL TO WHOM THESE PRESENTS COME - GREETINGS:

**EXECUTIVE ORDER TO EXPAND EXECUTIVE ORDER 23-21 TO PROVIDE  
ADDITIONAL RELIEF IN REGARD TO TAX FILING AND PAYMENT  
DEADLINES**

WHEREAS: On March 31, 2023, severe thunderstorms and tornadoes struck Arkansas and continue to cause dangers, hardships, and suffering throughout the state;

WHEREAS: That same day, Executive Order 23-20 was issued pursuant to Ark. Code Ann. §§ 12-75-101, *et. seq.*, declaring a state of emergency in Arkansas, as a result of these storms;

WHEREAS: Ark. Code Ann. § 26-18-505 authorizes the Secretary of the Department of Finance and Administration to grant a reasonable extension of time to file any return required under any state tax law upon written request for good cause shown. Good cause includes when any taxpayer is affected by a disaster emergency declared by the Governor;

WHEREAS: Ark. Code Ann. § 12-75-114 authorizes the Governor to suspend any regulatory statutes if compliance with those statutes would delay action in coping with the declared emergency;

WHEREAS: On April 4, 2023, by Executive Order 23-21, relief was extended to affected citizens by extending certain individual tax filing and payment deadlines; and

WHEREAS: There is good cause for additional relief to be extended to Arkansans as a result of the ongoing emergency.

NOW, THEREFORE, I, SARAH HUCKABEE SANDERS, acting under the authority vested in me as Governor of the State of Arkansas, and pursuant to Ark. Code Ann. §§ 12-75-101, *et seq.*, issue this Executive Order pursuant to the ongoing emergency as declared in Executive Order 23-20, and order the following amendment to Executive Order 23-21:

- (1) The Secretary of the Department of Finance and Administration is hereby ordered to extend the 2022 income tax filing date and income tax payment date and 2022 pass-through entity tax filing date and pass-through entity tax payment date from April 18, 2023, to July 31, 2023, for those citizens who reside in or whose businesses are located in Pulaski, Lonoke, and Cross counties. This extension includes 2022 returns of Individuals, Subchapter S Corporations, Subchapter C Corporations, Pass-Through Entities, Fiduciaries and Estates, Partnerships, and Composite returns;
- (2) Individuals and entities in Pulaski, Lonoke, and Cross counties will have until July 31, 2023, to file income tax and pass-through entity returns and pay income and pass through entity taxes that were originally due between March 31, 2023, and July 31, 2023;
- (3) This relief includes estimated payments due between March 31, 2023, and July 31, 2023;
- (4) The provisions of Ark. Code Ann. § 26-18-505(a)(1) requiring a written request for an extension to file an individual income tax return are hereby waived through July 31, 2023, for citizens who reside or whose businesses are located in Pulaski, Lonoke, and Cross counties;
- (5) The provisions of Ark. Code Ann. § 26-18-505(a)(4) requiring the promulgation of rules to waive the requirement for a written request for an extension are hereby waived through July 31, 2023;
- (6) The provisions of Ark. Code Ann. § 27-16-805 and § 27-16-806 requiring payment of a fee for a duplicate driver's license, instruction permit, or identification card are hereby waived for citizens who reside in Pulaski, Lonoke, and Cross counties from the date of this order through July 31, 2023;
- (7) The provisions of Ark. Code Ann. § 27-14-705(e) requiring payment of a \$10.00 fee for expedited title processing service are hereby waived for affected citizens who reside in Pulaski, Lonoke, and Cross counties from the date of this order through July 31, 2023;
- (8) The provisions of Ark. Code Ann. § 26-18-508 and § 26-52-510(a)(4) assessing interest and penalty for failure to timely register a vehicle are hereby waived for citizens who reside in Pulaski, Lonoke, and Cross counties from the date of this order through July 31, 2023; and

- (9) The provisions of Ark. Code Ann. § 27-14-1004(a) assessing penalty for failure to timely register a vehicle or renew a vehicle registration are hereby waived for citizens who reside in Pulaski, Lonoke, and Cross counties from the date of this order through July 31, 2023.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Arkansas to be affixed this 10<sup>th</sup> day of April, in the year of our Lord 2023.



A handwritten signature in black ink, appearing to read "Sarah Sanders", written over a horizontal line.

Sarah Huckabee Sanders, Governor

Attest:

A handwritten signature in black ink, appearing to read "John Thurston", written over a horizontal line.

John Thurston, Secretary of State