

STATE OF ARKANSAS
EXECUTIVE DEPARTMENT

PROCLAMATION

EO 23-21

TO ALL WHOM THESE PRESENTS COME - GREETINGS:

EXECUTIVE ORDER TO EXTEND THE STATE INDIVIDUAL TAX FILING DEADLINE PURSUANT TO THE EMERGENCY DECLARED IN EXECUTIVE ORDER 23-20 FOLLOWING THE SEVERE WEATHER THAT OCCURRED THROUGHOUT ARKANSAS ON MARCH 31, 2023.

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

WHEREAS: On that same day, by Executive Order 23-20, an emergency was declared in the state as a result of the severe weather outbreak, pursuant to the Emergency Services Act, codified at Ark. Code Ann. §§ 12-75-101, *et. seq.*;

WHEREAS: The weather-related damage from this event continues to adversely impact the citizens of the State of Arkansas;

WHEREAS: Ark Code Ann. § 26-51-806 requires individual tax returns and tax payments be submitted by April 18, 2023;

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: There is an urgent need for the State of Arkansas to bring relief to its citizens by extending the individual tax filing and payment date; and

WHEREAS: A large number of individual taxpayers in this state have been effected by the emergency declared on March 31, 2023.

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:

- (1) 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 for the duration of this emergency;

- (2) 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 for the duration of this emergency; and
- (3) The Secretary of the Department of Finance and Administration is hereby ordered to extend the 2022 individual income tax filing date and individual income tax payment date from April 18, 2023, to July 31, 2023, for those citizens living in Pulaski, Lonoke, and Cross counties. This extension includes 2022 returns of Subchapter S Corporations, fiduciaries and estates, partnerships and composite returns.

IN TESTIMONY WHEREOF, I have hereunto set my hand and caused the Great Seal of the State of Arkansas to be affixed on this 4th day of April, in the year of our Lord 2023.



Sarah Huckabee Sanders, Governor



Attest:



John Thurston, Secretary of State