STATE OF ARKANSAS
EXECUTIVE DEPARTMENT

PROCLAMATION

EO 21-06

TO ALL TO WHOM THESE PRESENTS COME — GREETINGS:

EXECUTIVE ORDER PURSUANT TO THE PUBLIC HEALTH EMERGENCY CONCERNING COVID-19, AS DECLARED BY EXECUTIVE ORDER 20-37 AND EXTENDED BY EXECUTIVE ORDERS 20-45, 20-48, 20-23, and 21-03 FOR THE PURPOSE OF EXTENDING THE STATE INDIVIDUAL TAX FILING DEADLINE

WHEREAS: An outbreak of coronavirus disease 2019 (COVID-19) has spread throughout the world resulting in a global pandemic; and

WHEREAS: On March 11, 2020, by Executive Order 20-03, an emergency was declared in the state as a result of COVID-19, pursuant to the Emergency Services Act at Ark. Code Ann. §§ 12-75-101, *et seq*. The emergency was subsequently renewed by Executive Order 20-25; and

WHEREAS: On June 18, 2020, by Executive Order 20-37, the emergency declared pursuant to Executive Order 20-03, and its amendments, was terminated, and the public health and disaster emergency and declaration of the State of Arkansas as a disaster area resulting from the state-wide impact of COVID-19 was declared anew, pursuant to the Emergency Services Act at Ark. Code Ann. §§ 12-75-101, *et seq*. The emergency was subsequently renewed by Executive Orders 20-45, 20-48, 20-51, 20-53, and 21-03; and

WHEREAS: COVID-19 continues to adversely impact the citizens of Arkansas; and

WHEREAS: On March 17, 2021, the United States Treasury Department and Internal Revenue Service announced the federal income tax filing due date is extended from April 15, 2021, to May 17, 2021, and taxpayers may also defer federal income tax payments due on April 15, 2021, to May 17, 2021, without penalties and interest, regardless of the amount owed; and

WHEREAS: Ark. Code Ann. § 26-51-806 requires individual tax returns and tax payments to be submitted by April 15, 2021; and

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; and

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 to be consistent with the extensions granted by the federal government; and

WHEREAS: It is not practical during this time to require Arkansas citizens to submit a written request for a filing extension; and

WHEREAS: All individual taxpayers in this state have been affected by this emergency;

NOW, THEREFORE, I, ASA HUTCHINSON, Governor of the State of Arkansas, acting under the authority vested in me by Ark. Code Ann. §§ 12-75-101, *et seq*., issue this Executive Order pursuant to the on-going public health

emergency as declared in Executive Order 20-37 and extended by Executive Orders 20-45, 20-48, 20-23, and 21-03, 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 2020 individual income tax filing date and individual income tax payment date from April 15, 2021, to May 17, 2021. This extension includes 2020 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 this 19th day of March, in the year of our Lord 2021.

Asa Hutchinson, Governor

Attest:

John Thurston, Secretary of State