STATE OF ARKANSAS
EXECUTIVE DEPARTMENT

PROCLAMATION

TO ALL TO WHOM THESE PRESENTS COME – GREETINGS: EO 20 - 09

EXECUTIVE ORDER TO AMEND EXECUTIVE ORDER 20-03 FOR THE PURPOSE OF EXTENDING THE STATE INDIVIDUAL TAX FILING DEADLINE AS A RESULT OF COVID-19

WHEREAS: An outbreak of coronavirus disease 2019 (COVID-19) has spread throughout China and to 59 other countries and territories, including the United States; and

WHEREAS: COVID-19 has been detected within the State of Arkansas and adjoining states, threatening the public safety of the citizens of Arkansas; and

WHEREAS: Great hardship of catastrophic proportions has been brought to bear upon the citizens this state as a result of the spread of COVID-19; and

WHEREAS: On March 11, 2020, by Executive Order 20-03, an emergency was declared in the state as a result of COVID-19, and that emergency is on-going; and

WHEREAS: On March 21, 2020, the United States Treasury Department and Internal Revenue Service announced the federal income tax filing due date is extended from April 15, 2020 to July 15, 2020, and tax payers may also defer federal income tax payments due on April 15, 2020 to July 15, 2020, 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, 2020; 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.*, and § 20-7-110, do hereby amend executive order EO 20-03, dated March 11, 2020, to declare a disaster emergency, declare the State of Arkansas a disaster area, 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.

(3) The Secretary of the Department of Finance and Administration is hereby ordered to extend the 2019 individual income tax filing date and individual income tax payment date from April 15, 2020, to July 15, 2020. This extension includes 2019 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 23rd day of March, in the year of our Lord 2020.

Asa Hutchinson, Governor