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November 12, 2022

VIA EMAIL TO: [TAC.publiccomments@arkansas.gov](mailto:TAC.publiccomments@arkansas.gov)

**Re: COST Comments Suggesting Improvements to Arkansas Tax Appeals Commission Proposed Rules**

Dear Madam or Sir:

On behalf of the Council On State Taxation (COST), I am writing regarding the proposed rules of the Arkansas Tax Appeals Commission. We applaud the establishment of an independent tax tribunal in Arkansas. However, we respectfully suggest that the Commission extend the comment period to provide more time to fully consider and develop rules for discovery and generally expand the response timeframe, including responses to motions.

**About COST**

COST is a non-profit trade association based in Washington, DC. COST was formed in 1969 as an advisory committee to the Council of State Chambers of Commerce and today has an independent membership of over 500 major corporations engaged in interstate and international business, many of which directly do business in Arkansas. COST's objective is to preserve and promote the equitable and non-discriminatory state and local taxation of multijurisdictional business entities.

**Discovery Rules and Time to Respond to Motions**

Section 5-303 provides there will be no discovery in Commission adjudications, and Section 5-403 encourages parties to stipulate facts. Stipulations, however, often arise only after a fair amount of discovery. We therefore respectfully request that more consideration be given to whether the use of discovery is appropriate and its scope.

Section 5-301 of the proposed rules generally provides that responses to motions must be filed within seven days. We respectfully suggest that the seven-day period, in many instances, may be too short for an effective reply, and the Commission should also consider extending response times.

Sincerely,

Patrick J. Reynolds

cc: COST Board of Directors  
Douglas L. Lindholm, COST President & Executive Director