



STATE OF ARKANSAS
**Department of Finance
and Administration**

Commissioner of Revenue
1816 West Seventh Street, Suite 2440
P.O. Box 1272
Little Rock, AR 72203-1272
Phone: (501) 682-7000
Fax: (501) 683-1161
www.arkansas.gov/dfa

November 14, 2023

[REDACTED]
[REDACTED]
[REDACTED] [REDACTED]
[REDACTED]

RE: Request for Revision
In the Matter of [REDACTED]
Docket No.: 22-703

[REDACTED]:

You requested a revision of the administrative decision dated July 26, 2022. You timely filed the request. You allege specific errors of fact or law made by the hearing officer, but the points of error you allege simply repeat the arguments made to the hearing officer.

You state in your letter that the hearing officer relied on a rule that was not part of the Department's argument. Arkansas Gross Receipts Tax Rule GR-81.1 was addressed in both the Department's brief and the auditor's testimony at the hearing.

Upon review of the revision request letter, the administrative decision, and the documentation contained in the file, I am sustaining the administrative decision in full. This concludes the Taxpayer's administrative remedies under the Arkansas Tax Procedure Act. The Taxpayer may seek relief from this decision according to the procedure set forth in Ark. Code Ann. § 26-18-406.

Sincerely,

Charles S. Collins
Commissioner of Revenue