



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

**Commissioner of Revenue**  
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November 21, 2023

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

RE: Request for Revision  
In the Matter of [REDACTED]  
Docket Nos.: 19-473 and 19-474

[REDACTED]:

You requested a revision of the administrative decision dated January 9, 2020. 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 essentially repeat the arguments made to the hearing officer.

In a supplement to your request, you assert that the material collected by the Taxpayer consisted of recyclable material and not solid waste. This allegation is beyond the scope of a request for revision because it was not developed during the administrative process. There is no evidence to support this new argument.

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