

1 **State of Arkansas**

2 **78th General Assembly**

3 **Regular Session, 1991**

4 **By: Representatives Cunningham, Schexnayder and Flanagin**

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For An Act To Be Entitled

8 "AN ACT TO AMEND ARK. CODE ANN. 26-18-303 TO CLARIFY THE
9 RESPONSIBILITY OF THE DEPARTMENT OF FINANCE AND
10 ADMINISTRATION IN MAINTAINING THE CONFIDENTIALITY OF
11 INCOME TAX RETURNS AND *OTHER* RECORDS; AND FOR OTHER
12 PURPOSES."

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14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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16 *SECTION 1. Arkansas Code 26-18-303(b) is hereby amended to add a new*
17 *subdivision, to be subdivision (11), to read as follows:*

18 *"(11) Disclosure of the name of any taxpayer and the amount of any tax*
19 *credit, tax rebate, tax discount, or commission for the collection of a tax*
20 *received by such taxpayer from the following tax incentive provisions:*

21 *(A) Arkansas Code Annotated §26-52-503 - Discount for prompt*
22 *payment;*

23 *(B) Arkansas Code Annotated §§26-52-701 through 706 -*
24 *Manufacturer's Investment Sales and Use Tax Credit;*

25 *(C) Arkansas Code Annotated §§26-52-901 through 903 and §15-4-*
26 *1101 through 1104; - Steel Mill Tax Incentive;*

27 *(D) Arkansas Code Annotated §26-55-230(a)(1)(F) - Motor Fuel*
28 *Shrinkage Allowance;*

29 *(E) Arkansas Code Annotated §15-4-801 through 814 - Arkansas*
30 *Enterprise Zone Act of 1989;*

31 *(F) Arkansas Code Annotated §26-57-263(g) - Commission for sale*
32 *of stamps for cigarettes and the collection of cigarette taxes;*

33 *(G) Arkansas Code Annotated §26-4-201 through 213 - Motion*
34 *Picture Tax Incentive; and*

35 *(H) Arkansas Code Annotated §26-58-204 - Credit on Severance Tax*

1 of Oil Producers;

2 (I) Arkansas Code Annotated §26-58-205 - Credit on Severance Tax
3 of Gas Producers;

4 (J) Arkansas Code Annotated §26-55-301 through 321 - Refund of
5 Motor Fuel Tax for Agricultural Purposes;

6 (K) Arkansas Code Annotated §26-55-401 to 408 - Refund of Motor
7 Fuel Tax by Municipal Buses;

8 (L) Arkansas Code Annotated §26-56-214 to 215 - Refund of Special
9 Distillate Fuel Tax to Interstate Users;

10 (M) Arkansas Code Annotated §15-72-706 - Credit Against Severance
11 Tax for Discovery of Commercial Oil Pool;

12 (N) Arkansas Code Annotated §3-5-1001 to 1007 - Native Wine
13 Subsidy;

14 (O) Arkansas Code Annotated §3-5-901 to 908 - Native Wine
15 Incentive Grants;

16 (P) Arkansas Code Annotated §3-5-607 - Native Wine Export
17 Incentive;

18 (Q) Any other tax incentive program enacted after January 1,
19 1991, which provides a tax credit, tax rebate, tax discount, or commission for
20 the collection of a tax, with the exception of any such benefits under the
21 income tax laws of this state. Provided, however, information which is
22 subject to disclosure under the provisions of this subdivision [Ark. Code Ann.
23 Sect. 26-18-303(b)(11)] shall not be disclosed if such information would give
24 advantage to competitors or bidders, or such information is exempt from
25 disclosure under any other provision of law which exempts specified
26 information from disclosure under any such law."

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28 SECTION 2. Arkansas Code 26-18-303 is hereby amended to add an
29 additional subsection (g) to read as follows:

30 "(g) The Director shall promulgate such regulations as are necessary to
31 establish a reasonable procedure for making requests for and release of
32 information under subdivision (b)(11) of this section, for allowing a taxpayer
33 reasonable notice in advance of the release of the requested information, for
34 a period of time up to seven (7) days from the date a request for information
35 is made to provide notice and make necessary determinations, and to provide

1 *the methods by which the Director shall determine if the information requested*
2 *is subject to disclosure under Arkansas law. The provisions of this section*
3 *shall solely govern the release of information under subdivision (b)(11) and*
4 *the release of information shall not be subject to Ark. Code. Sect. 25-19-101,*
5 *et. seq."*

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7 SECTION 3. All provisions of this Act of a general and permanent nature
8 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
9 Revision Commission shall incorporate the same in the Code.

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11 SECTION 4. If any provision of this Act or the application thereof to
12 any person or circumstance is held invalid, such invalidity shall not affect
13 other provisions or applications of the Act which can be given effect without
14 the invalid provision or application, and to this end the provisions of this
15 Act are declared to be severable.

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17 SECTION 5. All laws and parts of laws in conflict with this Act are
18 hereby repealed.

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22 /s/E. Cunningham, et al
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