

*As Engrossed: 01/29/91, 3/6/91*

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **Regular Session, 1991**  
4 **By: Senators Snyder, Hardin, Bradford and Ross**

**A BILL ACT 400 OF 1991**  
**SENATE BILL 47**

**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 §§15-4-1101  
26 through 1104; - Steel Mill Tax Incentive;

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

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

31 (F) Arkansas Code Annotated §26-57-236(g) - Commission for sale of  
32 stamps for cigarettes and the collection of cigarette taxes;

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

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

1 Oil Producers;

2 (I) Arkansas Code Annotated §26-58-205 - Credit on Severance Tax of  
3 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 Incentive  
15 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, 1991,  
19 which provides a tax credit, tax rebate, tax discount, or commission for the  
20 collection of a tax, with the exception of any such benefits under the income  
21 tax laws of this state. Provided, however, information which is subject to  
22 disclosure under the provisions of this subdivision [Arkansas Code Annotated  
23 Section 26-18-303(b)(11)] shall not be disclosed if such information would  
24 give 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  
31 necessary to establish a reasonable procedure for making requests for and  
32 release of information under subdivision (b)(11) of this section, for allowing  
33 a taxpayer reasonable notice in advance of the release of the requested  
34 information, for a period of time up to seven (7) days from the date a request  
35 for information is made to provide notice and make necessary determinations,

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

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APPROVED: 3-8-91

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