

As Engrossed: 4/7/95

1 **State of Arkansas**
2 **80th General Assembly**
3 **Regular Session, 1995**
4 **By: Representative Madison**

A Bill

ACT 1276 OF 1995
HOUSE BILL 2031

For An Act To Be Entitled

8 "AN ACT TO ALLOW DISCLOSURE TO CITY AND COUNTY GOVERNMENTS
9 OF VENDORS HOLDING SALES TAX PERMITS; TO PROVIDE FOR THE
10 ISSUANCE OF LISTS TO CITY OR COUNTY GOVERNMENTS OF SALES
11 TAX PERMIT HOLDERS WITHIN THAT CITY OR COUNTY; TO ALLOW
12 DISCLOSURE OF TAXPAYERS WHO HOLD PERMITS TO SELL ALCOHOLIC
13 BEVERAGES WHO ARE DELINQUENT IN STATE TAXES; AND FOR OTHER
14 PURPOSES."

Subtitle

17 "TO ALLOW DISCLOSURE TO CITY AND COUNTY
18 GOVERNMENTS OF LISTS OF SALES TAX PERMIT
19 HOLDERS AND LISTS OF ALCOHOLIC BEVERAGE
20 PERMIT HOLDERS WHO ARE DELINQUENT IN
21 PAYMENT OF STATE AND LOCAL TAXES."

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

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25 SECTION 1. Arkansas Code § 26-18-303(b)(10) is amended to read as
26 follows:

27 "(10) In order to insure proper payment to vendors by all agencies of
28 state government, or by county governments or city governments, information
29 about the receipt or nonreceipt of sales tax permits by vendors must be made
30 available by the director upon request by these agencies of state government
31 or by county governments or city governments. Therefore, notwithstanding any
32 provision of this chapter or any other law to the contrary, in instances where
33 state agencies, boards, commissions, and other branches of state government or
34 where county governments or city governments identify to the director the
35 identity of vendors receiving payments and ask the director whether these
36 vendors have been issued sales tax permits, the director shall answer these

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1 inquiries;"

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3 SECTION 2. Arkansas Code § 26-18-303(b) is amended by adding a new
4 subdivision (12) to read as follows:

5 "(12) Disclosure of the list required by Ark. Code Ann. § 3-2-205(e) (4)
6 reporting to the Alcoholic Beverage Control Division and the Alcoholic
7 Beverage Control Board those taxpayers who hold a permit to sell alcoholic
8 beverages and who are delinquent in state taxes."

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10 SECTION 3. Arkansas Code § 26-18-303 is hereby amended to add a new
11 subsection (h) to read as follows:

12 "(h) (1) Upon the request of a county government or a city government,
13 the Director of the Department of Finance and Administration *shall* provide a
14 list of vendors within the requesting county or city who hold permits issued
15 pursuant to Ark. Code Ann. § 26-52-201 et seq.

16 (2) Requests made pursuant to this section must be made in writing
17 by an official of the county government or city government prior to August 1
18 of the calendar year for which the list is requested.

19 (3) Lists provided pursuant to the provisions of this section will
20 be made available following October 1 of the year requested and will be
21 compiled from the list of all valid sales tax permits holders within the
22 requesting county or city as of September 1 of the year requested.

23 (4) A reasonable fee based upon the number of permit holders
24 within the requesting city or county *may* be charged for the permit search made
25 and reported to the requesting county or city government.

26 (5) Fees collected under the provisions of this section shall be
27 deposited in the Central Services Fund to be treated as a refund of
28 expenditures to reimburse the Department of Finance and Administration for the
29 costs of providing the requested information."

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31 SECTION 4. All provisions of this act of a general and permanent nature
32 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
33 Revision Commission shall incorporate the same in the Code.

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35 SECTION 5. If any provision of this act or the application thereof to

1 any person or circumstance is held invalid, such invalidity shall not affect
2 other provisions or applications of the act which can be given effect without
3 the invalid provision or application, and to this and the provisions of this
4 act are declared to be severable.

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6 SECTION 6. All laws and parts of laws in conflict with this act are
7 hereby repealed.

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/s/Rep. Madison

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APPROVED: 4-13-95

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