Stricken language would be deleted from and underlined language would be added to present law.
Act 435 of the Regular Session

State of Arkansas
91st General Assembly
Regular Session, 2017

By: Representative Jett

A Bill

For An Act To Be Entitled
AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT TO ALLOW FOR THE RELEASE OF TAX INFORMATION TO BANKRUPTCY TRUSTEES AND EMPLOYEES OF BANKRUPTCY TRUSTEES; AND FOR OTHER PURPOSES.

Subtitle
TO AMEND THE ARKANSAS TAX PROCEDURE ACT TO ALLOW FOR THE RELEASE OF TAX INFORMATION TO BANKRUPTCY TRUSTEES AND EMPLOYEES OF BANKRUPTCY TRUSTEES.

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

SECTION 1. Arkansas Code § 26-18-303(b)(20), concerning exceptions to the confidential and privileged nature of tax records, is amended to read as follows:

(20) Disclosure to the office of a standing Chapter 13 bankruptcy trustee, upon the request of the trustee, whether or not a taxpayer filed a state tax return for all taxable periods ending during the four-year period ending on the date of the filing of a petition for relief under Chapter 13 of Title 11 of the United States Code of information to a bankruptcy trustee or to an employee of a bankruptcy trustee;

APPROVED: 03/09/2017

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