

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4
5 By: Representative Jett
6

A Bill

HOUSE BILL 1561

For An Act To Be Entitled

8 AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT TO
9 ALLOW FOR THE RELEASE OF TAX INFORMATION TO
10 BANKRUPTCY TRUSTEES AND EMPLOYEES OF BANKRUPTCY
11 TRUSTEES; AND FOR OTHER PURPOSES.
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Subtitle

15 TO AMEND THE ARKANSAS TAX PROCEDURE ACT
16 TO ALLOW FOR THE RELEASE OF TAX
17 INFORMATION TO BANKRUPTCY TRUSTEES AND
18 EMPLOYEES OF BANKRUPTCY TRUSTEES.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 26-18-303(b)(20), concerning exceptions to
24 the confidential and privileged nature of tax records, is amended to read as
25 follows:

26 (20) ~~Disclosure to the office of a standing Chapter 13~~
27 ~~bankruptcy trustee, upon the request of the trustee, whether or not a~~
28 ~~taxpayer filed a state tax return for all taxable periods ending during the~~
29 ~~four-year period ending on the date of the filing of a petition for relief~~
30 ~~under Chapter 13 of Title 11 of the United States Code~~ of information to a
31 bankruptcy trustee or to an employee of a bankruptcy trustee;
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34 APPROVED: 03/09/2017
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