

Stricken language would be deleted from and underlined language would be added to the law as it existed
prior to this session of the General Assembly.
Act 272 of the Regular Session

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009
4

A Bill

HOUSE BILL 1277

5 By: Representative Ingram
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For An Act To Be Entitled

9 AN ACT TO AMEND THE CONFIDENTIALITY PROVISIONS OF
10 THE ARKANSAS TAX PROCEDURE ACT TO ALLOW
11 DISCLOSURE TO THE OFFICE OF A STANDING CHAPTER 13
12 BANKRUPTCY TRUSTEE WHETHER OR NOT A TAXPAYER
13 FILED STATE TAX RETURNS FOR THE FOUR YEARS PRIOR
14 TO THE DATE OF THE FILING OF THE CHAPTER 13
15 BANKRUPTCY PETITION; AND FOR OTHER PURPOSES.
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Subtitle

18 AN ACT TO AMEND ARKANSAS LAW TO ALLOW
19 DISCLOSURE TO CHAPTER 13 BANKRUPTCY
20 TRUSTEES OF WHETHER OR NOT A TAXPAYER
21 HAS FILED STATE TAX RETURNS.
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. Arkansas Code § 26-18-303(b)(18) and (19), concerning the
28 confidential of records, is amended to add a new subdivision to read as
29 follows:

30 (18)(A) For the purpose of timely and accurate collection of
31 local sales and use tax, disclosure of the name and address of a taxpayer
32 that has failed three (3) times within any consecutive twenty-four-month
33 period to either report or remit state or local gross receipts or
34 compensating use tax and has been served with a business closure order
35 ~~pursuant to~~ under § 26-18-1001 et seq.



1 (B) Disclosure shall be made by posting weekly on the
2 website maintained by the Department of Finance and Administration the
3 business name, business address, and city and county in which the business is
4 located as it appears on the sales tax permit of each taxpayer identified in
5 subdivision (b)(18)(A) of this section.

6 (C) The information posted on the website for a taxpayer
7 shall remain on the website until that taxpayer is no longer subject to the
8 business closure provisions of § 26-18-1001 et seq.; ~~and~~

9 (19)(A) Disclosure to the Arkansas Economic Development
10 Commission of any information requested regarding a tax incentive program
11 that provides a tax credit, tax rebate, tax discount, or other economic
12 incentive that is jointly administered by the Arkansas Economic Development
13 Commission and the Department of Finance and Administration.

14 (B) Any information received by the Arkansas Economic
15 Development Commission ~~pursuant to~~ under this section shall remain
16 confidential and is not subject to disclosure except in accordance with this
17 section; and

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

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24 **APPROVED: 3/03/2009**
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