

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 504 of the Regular Session

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

As Engrossed: H3/3/09 H3/6/09

A Bill

HOUSE BILL 1478

4
5 By: Representative Patterson
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8 **For An Act To Be Entitled**

9 AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT
10 AND THE DEPARTMENT OF WORKFORCE SERVICES LAW TO
11 ALLOW THE DEPARTMENT OF FINANCE AND
12 ADMINISTRATION AND THE DEPARTMENT OF WORKFORCE
13 SERVICES TO SHARE INFORMATION TO ENHANCE EACH
14 AGENCY'S RESPECTIVE AUDIT AND COMPLIANCE
15 RESPONSIBILITIES; AND FOR OTHER PURPOSES.
16

17 **Subtitle**

18 TO AMEND THE ARKANSAS TAX PROCEDURE ACT
19 AND THE DEPARTMENT OF WORKFORCE SERVICES
20 LAW TO ALLOW INFORMATION SHARING BETWEEN
21 THE DEPARTMENT OF FINANCE AND
22 ADMINISTRATION AND THE DEPARTMENT OF
23 WORKFORCE SERVICES.
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26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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28 SECTION 1. Arkansas Code § 11-10-314 is amended to add a new
29 subsection to read as follows:

30 (s)(1) To perform audit and compliance duties, the Department of
31 Finance and Administration may be provided unemployment insurance
32 contribution information reported by companies doing business in Arkansas,
33 including without limitation employer name, employer address, employer
34 telephone number, federal employer identification number, and tax
35 identification number of employees.



1 (2) The Department of Finance and Administration shall not make
2 any disclosure or redisclosure of the confidential information provided under
3 subdivision (s)(1) of this section.

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5 SECTION 2. Arkansas Code § 26-18-303(b)(18) and (19), concerning
6 privileged and confidential records, are amended to read as follows:

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

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

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

21 (19)(A) Disclosure to the Arkansas Economic Development
22 Commission of any information requested regarding a tax incentive program
23 that provides a tax credit, tax rebate, tax discount, or other economic
24 incentive that is jointly administered by the Arkansas Economic Development
25 Commission and the Department of Finance and Administration.

26 (B) Any information received by the Arkansas Economic
27 Development Commission ~~pursuant to~~ under this section shall remain
28 confidential and is not subject to disclosure except in accordance with this
29 section; and

30 (20)(A) To perform audit and compliance duties, disclosure to
31 the Department of Workforce Services of withholding tax information reported
32 by companies doing business in Arkansas, including without limitation
33 taxpayer names, taxpayer addresses, tax identification numbers, and tax
34 withholding information.

35 (B) Information received by the Department of Workforce
36 Services under this section shall remain confidential and is not subject to

1 disclosure except in accordance with this section.

2 /s/ Patterson

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APPROVED: 3/24/2009

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