

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

As Engrossed: S4/1/21

A Bill

SENATE BILL 528

5 By: Senators B. Sample, A. Clark, Flippo, M. Johnson
6 By: Representatives Warren, Cozart, Evans, L. Fite, D. Garner, Hawks, M. Hodges, Lundstrum, McClure,
7 M. McElroy, McGrew, Milligan
8

For An Act To Be Entitled

9
10 AN ACT TO PROVIDE FOR THE DISCLOSURE OF LIMITED
11 INFORMATION ON CERTAIN CREDITS AND REBATES OF SALES
12 AND USE TAX TO IMPACTED LOCAL GOVERNMENTS; TO AMEND
13 THE CONFIDENTIALITY OF CERTAIN TAX RECORDS UNDER THE
14 ARKANSAS TAX PROCEDURE ACT; AND FOR OTHER PURPOSES.
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Subtitle

17
18 TO PROVIDE FOR THE DISCLOSURE OF LIMITED
19 INFORMATION ON CERTAIN CREDITS AND
20 REBATES OF SALES AND USE TAX TO IMPACTED
21 LOCAL GOVERNMENTS.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. Arkansas Code § 26-18-303, as amended by Acts 2019, No.
27 866, § 3, and effective on and after May 1, 2021, concerning allowable
28 disclosures of tax records maintained by the Department of Finance and
29 Administration, is amended to add an additional subsection to read as
30 follows:

31 (k)(1) The department shall prepare and deliver a report of the
32 awarded amounts of credit or rebate of sales and use tax under §§ 26-52-427,
33 26-52-523, and 26-53-138 to each city government and county government
34 impacted by the award of the credit or rebate of sales and use tax.

35 (2) The report required under subdivision (k)(1) of this section
36 shall be delivered electronically on a monthly basis and shall include the



1 name of the taxpayer and the amount of the credit or rebate awarded.

2 (3) In order to receive the report, a city government or county
3 government shall register for an account with the Arkansas Taxpayer Access
4 Point or its successor.

5 (4) The department shall not discuss any details of individual
6 claims within a report provided under this subsection with the city
7 government, the county government, or a third party.

8 (5) Information received by a city government or county
9 government under this subsection shall remain confidential and is not subject
10 to disclosure except in accordance with this section.

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12 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on and
13 after January 1, 2022.

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15 */s/B. Sample*

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18 **APPROVED: 4/20/21**