

1 State of Arkansas As Engrossed: H2/24/21 H3/3/21 H4/5/21

2 93rd General Assembly

A Bill

3 Regular Session, 2021

HOUSE BILL 1469

4

5 By: Representatives Jett, Wardlaw

6 By: Senator J. Dismang

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For An Act To Be Entitled

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AN ACT TO AMEND THE LAW CONCERNING THE

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CONFIDENTIALITY OF STATE TAX RECORDS AND OTHER

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REVENUE INFORMATION; TO ALLOW THE BUREAU OF

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LEGISLATIVE RESEARCH TO HAVE DIRECT ACCESS TO STATE

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TAX RECORDS AND OTHER REVENUE INFORMATION; AND FOR

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OTHER PURPOSES.

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Subtitle

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THE BUREAU OF LEGISLATIVE RESEARCH TO

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HAVE DIRECT ACCESS TO STATE TAX RECORDS

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AND OTHER REVENUE INFORMATION.

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

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SECTION 1. Arkansas Code § 26-18-303(a)(2)(A)(ii), as amended by Acts

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2019, No. 866, § 3, and effective on and after May 1, 2021, concerning the

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confidentiality and privileged nature of the records and files of the

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Secretary of the Department of Finance and Administration, is amended to read

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as follows:

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(ii) ~~These~~ Except as otherwise provided in this

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section, these records and files and any information obtained from these

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records or files or from any examination or inspection of the premises or

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property of any taxpayer shall not be divulged or disclosed by the Secretary



1 of the Department of Finance and Administration or any other person who may
2 have obtained these records and files.

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4 SECTION 2. Arkansas Code § 26-18-303, as amended by Acts 2019, No.
5 866, § 3, and effective on and after May 1, 2021, concerning the
6 confidentiality and privileged nature of the records and files of the
7 Secretary of the Department of Finance and Administration, is amended to add
8 an additional subsection to read as follows:

9 (k)(1) The General Assembly finds that:

10 (A) The ability of the Bureau of Legislative Research to
11 assist the General Assembly in state budgeting and forecasting matters is
12 important to the performance of the General Assembly's duties and the fiscal
13 soundness of the state;

14 (B) The General Assembly plays an essential role in
15 determining the fiscal needs of the state, and the Bureau of Legislative
16 Research provides importance assistance to the General Assembly in its
17 performance of that role;

18 (C) To ensure the Bureau of Legislative Research can
19 provide accurate and complete information and analysis to the General
20 Assembly in order to assist the General Assembly in its duty to set state
21 appropriation amounts, it is essential that the Bureau of Legislative
22 Research have direct access to the nonconfidential aggregate and statistical
23 information that would inform state budgeting and forecasting; and

24 (D) The sharing of information between the Secretary of
25 the Department of Finance and Administration and the Bureau of Legislative
26 Research will enable the General Assembly to better serve the fiscal needs of
27 the state.

28 (2)(A) The Secretary of the Department of Finance and
29 Administration shall provide the Bureau of Legislative Research with direct
30 access to nonconfidential aggregate and statistical information derived from
31 state tax collection and administration records for use in state budgeting
32 and forecasting and the preparation of fiscal impact statements on proposed
33 legislation.

34 (B) The information disclosed under subdivision (k)(2)(A)
35 of this section shall not contain:

36 (i) Personally identifiable or confidential taxpayer

1 information, including without limitation a taxpayer's:

2 (a) Name;

3 (b) Address;

4 (c) Date of birth;

5 (d) Taxpayer identification number;

6 (e) Social security number;

7 (f) Driver's license number;

8 (g) Vehicle identification number;

9 (h) License plate number;

10 (i) Telephone number;

11 (j) E-mail address; or

12 (k) Financial institution information;

13 (ii) Tax return, audit report, or information or
14 documents pertaining to a tax return or audit report;

15 (iii) Federal tax information, including without
16 limitation:

17 (a) A return as defined under 26 U.S.C. §
18 6103(b)(1), as it existed on January 1, 2021;

19 (b) Return information as defined under 26
20 U.S.C. § 6103(b)(2), as it existed on January 1, 2021; and

21 (c) Taxpayer return information as defined
22 under 26 U.S.C. § 6103(b)(3), as it existed on January 1, 2021; or

23 (iv) Any information or document determined to be
24 confidential by the secretary under state or federal law.

25 (3)(A) The documents and other information that the Bureau of
26 Legislative Research has access to under this subsection shall not be
27 disclosed by the Bureau of Legislative Research to a person other than a
28 person specifically authorized by law to receive the documents or other
29 information.

30 (B) The Bureau of Legislative Research may:

31 (i) Disclose information in the same manner as
32 provided in subdivisions (b)(1), (11), and (14) of this section;

33 (ii)(a) Provide access to the documents and other
34 information to which the Bureau of Legislative Research has access under this
35 section to any consultant retained by the Bureau of Legislative Research.

36 (b) Any information obtained by a consultant

1 retained by the Bureau of Legislative Research under this section shall be
2 kept confidential and shall not be disclosed by the consultant; and
3 (iii) Provide analysis of the documents and
4 information to which it has access under this section to the General Assembly
5 and any consultants retained by the Bureau of Legislative Research.

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7 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective
8 on and after January 1, 2022.

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11 /s/Jett
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14 **APPROVED: 4/25/21**
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