

Stricken language would be deleted from and underlined language would be added to present law.

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

As Engrossed: H3/17/21

# A Bill

HOUSE BILL 1039

5 By: Representatives *Milligan, Jett*  
6

## For An Act To Be Entitled

8 AN ACT TO AMEND THE DEFINITION OF "EMPLOYER" UNDER  
9 THE ARKANSAS INCOME TAX WITHHOLDING ACT OF 1965; AND  
10 FOR OTHER PURPOSES.  
11

### Subtitle

12  
13  
14 TO AMEND THE DEFINITION OF "EMPLOYER"  
15 UNDER THE ARKANSAS INCOME TAX WITHHOLDING  
16 ACT OF 1965.  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

21 SECTION 1. Arkansas Code § 26-51-902(5), concerning definitions to be  
22 used under the Arkansas Income Tax Withholding Act of 1965, is amended to  
23 read as follows:

24 (5) "Employer" means a person doing business in or deriving  
25 income from sources within this state who has control of the payment of wages  
26 to an individual for services performed, a person doing business in or  
27 deriving income from sources outside this state who has control of the  
28 payment of wages to an individual for services performed within this state,  
29 or a person who is the officer or agent of the person having control of the  
30 payment of wages;  
31

32 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the  
33 first day of the calendar month following the effective date of this act.  
34

35 /s/*Milligan*  
36

