

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

As Engrossed: H3/2/21

A Bill

HOUSE BILL 1050

5 By: Representative Jett
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE ARKANSAS INCOME TAX WITHHOLDING
9 ACT OF 1965 TO REDUCE THE NUMBER OF EMPLOYEES
10 REQUIRED TO MANDATE THE ELECTRONIC FILING OF ANNUAL
11 WITHHOLDING STATEMENTS; AND FOR OTHER PURPOSES.
12
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Subtitle

14 TO REDUCE THE NUMBER OF EMPLOYEES
15 REQUIRED TO MANDATE THE ELECTRONIC FILING
16 OF ANNUAL WITHHOLDING STATEMENTS.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-51-909(b)(2)(B), concerning the annual
23 income tax withholding statement, is amended to read as follows:

24 (B) ~~For tax years beginning on or after January 1, 2006,~~
25 ~~an~~ An employer who has ~~two hundred fifty (250)~~ fifty (50) or more employees
26 during the employer's income year shall file the statement either:

27 (i) Electronically;

28 (ii) On magnetic media; or

29 (iii) In any other machine-readable form approved by

30 *the secretary.*
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32 SECTION 2. Arkansas Code § 26-51-909(b)(2), concerning the annual
33 income tax withholding statement, is amended to add an additional subdivision
34 to read as follows:

35 (C) The secretary may waive the requirement in subdivision
36 (b)(2)(B) of this section for employers with fewer than two hundred fifty



1 (250) employees if the secretary determines, on the basis of an application
2 by the employer, that filing the statement electronically, on magnetic media,
3 or in any other machine-readable form would cause an undue hardship for the
4 employer.

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6 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective
7 for tax years beginning on or after January 1, 2021.

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/s/Jett

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