

Hall of the House of Representatives
93rd General Assembly - Regular Session, 2021
Amendment Form

Subtitle of House Bill No. 1050

TO REDUCE THE NUMBER OF EMPLOYEES REQUIRED TO MANDATE THE ELECTRONIC FILING OF
ANNUAL WITHHOLDING STATEMENTS.

Amendment No. 1 to House Bill 1050

Amend House Bill No. 1050 as originally introduced:

Page 1, line 25, delete "twenty-five (25)" and substitute "fifty (50)"

AND

Page 1, delete line 30, and substitute the following:
"the secretary.

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

(C) The secretary may waive the requirement in subdivision (b)(2)(B) of this section for employers with fewer than two hundred fifty (250) employees if the secretary determines, on the basis of an application by the employer, that filing the statement electronically, on magnetic media, or in any other machine-readable form would cause an undue hardship for the employer."

AND

Page 1, delete line 32, and substitute the following:

"SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective for tax"



The Amendment was read _____
By: Representative Jett
JLL/JLL - 02-25-2021 15:04:21
JLL178

Chief Clerk