

# Hall of the House of Representatives

93rd General Assembly - Regular Session, 2021

## Amendment Form

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### Subtitle of House Bill No. 1868

TO REQUIRE DISCLOSURE OF CERTAIN SALES AND USE TAX DATA TO CERTAIN POLITICAL SUBDIVISIONS; AND TO MAINTAIN THE CONFIDENTIALITY OF THE DATA WHEN RECEIVED BY A POLITICAL SUBDIVISION.

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### Amendment No. 1 to House Bill 1868

Amend House Bill No. 1868 as originally introduced:

Add Senator Hill as a cosponsor of the bill

AND

Page 1, line 33, delete "of all data related to sales" and substitute "to a city or county a monthly electronic report showing the city's or county's gross receipts and compensating"

AND

Page 1, delete line 34, and substitute the following:

"tax revenues generated within the boundaries of the city or county.

(B) The electronic report shall list:

(i) The total number of holders of a gross receipts tax permit that remitted gross receipts or compensating use tax in the city or county;

(ii) The amount of tax revenue generated by reference to the North American Industry Classification System four-digit code; and

(iii) The total number of holders of a gross receipts tax permit for each four-digit code number.

(C) A request made by a city or county for the report under subdivision (b)(26)(A) of this section:

(i) May be made at any time; and

(ii) Shall be submitted electronically by an official of the city or county.

(D) In order to receive a report under subdivision (b)(26)(A) of this section, the city or county making the request shall register for an account with the Arkansas Taxpayer Access Point or its



successor.

(E) The department shall not discuss any details of the information within an electronic report provided under this subdivision (b)(26) with a representative of the city or county or with a third party."

AND

Page 1, line 35, delete "(B)" and substitute "(F)"

AND

Page 1, line 36, delete "data" and substitute "information"

AND

Page 2, line 1, delete "data" and substitute "information for the current period"

AND

Page 2, delete lines 4 through 6

AND

Page 2, line 7, delete "(D) Data" and substitute "(G) Information"

AND

Immediately following SECTION 1, add an additional section to read as follows:

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

The Amendment was read \_\_\_\_\_

By: Representative Haak

RWO/RWO - 04-15-2021 09:58:30

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Chief Clerk