

# Department of Finance and Administration

## Legislative Impact Statement

**Bill: HB1469**

**Amendment Number: H3**

**Bill Subtitle: TO AMEND THE LAW CONCERNING THE CONFIDENTIALITY OF STATE TAX RECORDS AND OTHER REVENUE INFORMATION; AND TO ALLOW THE BUREAU OF LEGISLATIVE RESEARCH TO HAVE DIRECT ACCESS TO STATE TAX RECORDS AND OTHER REVENUE INFORMATION.**

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### **Basic Change :**

**Sponsors: Reps. Jett and Wardlaw  
Sen. J. Dismang**

**House Amendment 3** --- HB1469-H3 (engrossed 4/5/21) requires the Arkansas Department of Finance and Administration (DFA) to provide the Bureau of Legislative Research (BLR) with direct access to nonconfidential aggregate and statistical information derived from state tax collection and administration records. The amendment prohibits DFA from releasing information that provides personally-identifiable information, any confidential tax information, or any information that is determined to be confidential by the Secretary of DFA under state or federal law. The amendment provides an effective date of January 1, 2022.

**House Amendment 2** --- HB1469-H2 (engrossed 3/3/21) allows a consultant retained by the Bureau of Legislative Research (BLR) to have direct access to tax records and information maintained by the Department of Finance and Administration (DFA).

**Original Bill** --- HB1469 provides the Bureau of Legislative Research (BLR) with direct access to tax records and files maintained by the Department of Finance and Administration (DFA). HB1469 does not identify the specific tax records disclosable to BLR. The purpose of this disclosure is to provide records that are necessary for state budgeting, revenue forecasting, and preparation of fiscal impacts on proposed legislation.

### **Revenue Impact :**

None.

### **Taxpayer Impact :**

Nonconfidential and aggregated statistical information derived from taxpayer records maintained by DFA shall be provided to BLR.

### **Resources Required :**

Computer programming will be required.

### **Time Required :**

Adequate time is provided for implementation.

### **Procedural Changes :**

Members of the Arkansas Integrated Revenue System (AIRS) team and DFA employees will be required to coordinate with BLR staff on development of system needs for sharing nonconfidential and

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aggregated information as well as training of BLR users.

### **Other Comments :**

None.

### **Legal Analysis :**

**House Amendment 3** --- HB1469-H3 (engrossed 4/5/21) directs DFA to provide BLR with nonconfidential aggregate and statistical information derived from state tax collection and administration records. The released information must exclude information that identifies any person or discloses tax information that is otherwise confidential under state or federal law. BLR must use the information provided by DFA in the preparation of revenue forecasts, state budgets, and fiscal impacts. The amendment provides an effective date of January 1, 2022.

**House Amendment 2** --- HB1469-H2 (engrossed 3/3/21) allows a consultant retained by BLR to have access to the same tax records and information provided by DFA to BLR. The consultants will be subject to the same penalties for unauthorized disclosure of tax records.

**Original Bill** --- HB1469 allows BLR to review tax records in the possession of DFA for use in state budgeting, revenue forecasting, and preparation of fiscal impacts on legislative proposals.