

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 87th General Assembly  
3 Regular Session, 2009  
4

# A Bill

HOUSE BILL 1277

5 By: Representative Ingram  
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## For An Act To Be Entitled

9 AN ACT TO AMEND THE CONFIDENTIALITY PROVISIONS OF  
10 THE ARKANSAS TAX PROCEDURE ACT TO ALLOW  
11 DISCLOSURE TO THE OFFICE OF A STANDING CHAPTER 13  
12 BANKRUPTCY TRUSTEE WHETHER OR NOT A TAXPAYER  
13 FILED STATE TAX RETURNS FOR THE FOUR YEARS PRIOR  
14 TO THE DATE OF THE FILING OF THE CHAPTER 13  
15 BANKRUPTCY PETITION; AND FOR OTHER PURPOSES.  
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## Subtitle

19 AN ACT TO AMEND ARKANSAS LAW TO ALLOW  
20 DISCLOSURE TO CHAPTER 13 BANKRUPTCY  
21 TRUSTEES OF WHETHER OR NOT A TAXPAYER  
22 HAS FILED STATE TAX RETURNS.  
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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27 SECTION 1. Arkansas Code § 26-18-303(b)(18) and (19), concerning the  
28 confidential of records, is amended to add a new subdivision to read as  
29 follows:

30 (18)(A) For the purpose of timely and accurate collection of  
31 local sales and use tax, disclosure of the name and address of a taxpayer  
32 that has failed three (3) times within any consecutive twenty-four-month  
33 period to either report or remit state or local gross receipts or  
34 compensating use tax and has been served with a business closure order  
35 ~~pursuant to~~ under § 26-18-1001 et seq.

36 (B) Disclosure shall be made by posting weekly on the



1 website maintained by the Department of Finance and Administration the  
2 business name, business address, and city and county in which the business is  
3 located as it appears on the sales tax permit of each taxpayer identified in  
4 subdivision (b)(18)(A) of this section.

5 (C) The information posted on the website for a taxpayer  
6 shall remain on the website until that taxpayer is no longer subject to the  
7 business closure provisions of § 26-18-1001 et seq.; ~~and~~

8 (19)(A) Disclosure to the Arkansas Economic Development  
9 Commission of any information requested regarding a tax incentive program  
10 that provides a tax credit, tax rebate, tax discount, or other economic  
11 incentive that is jointly administered by the Arkansas Economic Development  
12 Commission and the Department of Finance and Administration.

13 (B) Any information received by the Arkansas Economic  
14 Development Commission ~~pursuant to~~ under this section shall remain  
15 confidential and is not subject to disclosure except in accordance with this  
16 section; and

17 (20) Disclosure to the office of a standing chapter 13  
18 bankruptcy trustee, upon the request of the trustee, whether or not a  
19 taxpayer filed a state tax return for all taxable periods ending during the  
20 four-year period ending on the date of the filing of a petition for relief  
21 under Chapter 13 of Title 11 of the United States Code.

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