

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4
5 By: Representative Jett
6

A Bill

HOUSE BILL 1039

For An Act To Be Entitled

8 AN ACT TO AMEND THE DEFINITION OF "EMPLOYER" UNDER
9 THE ARKANSAS INCOME TAX WITHHOLDING ACT OF 1965; AND
10 FOR OTHER PURPOSES.

Subtitle

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14 TO AMEND THE DEFINITION OF "EMPLOYER"
15 UNDER THE ARKANSAS INCOME TAX WITHHOLDING
16 ACT OF 1965.

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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code § 26-51-902(5), concerning definitions to be
22 used under the Arkansas Income Tax Withholding Act of 1965, is amended to
23 read as follows:

24 (5) "Employer" means a person doing business in or deriving
25 income from sources within this state who has control of the payment of wages
26 to an individual for services performed, a person doing business in or
27 deriving income from sources outside this state who has control of the
28 payment of wages to an individual for services performed within this state,
29 or a person who is the officer or agent of the person having control of the
30 payment of wages;

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32 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
33 first day of the calendar month following the effective date of this act.
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