

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

A Bill

HOUSE BILL 1050

For An Act To Be Entitled

8 AN ACT TO AMEND THE ARKANSAS INCOME TAX WITHHOLDING
9 ACT OF 1965 TO REDUCE THE NUMBER OF EMPLOYEES
10 REQUIRED TO MANDATE THE ELECTRONIC FILING OF ANNUAL
11 WITHHOLDING STATEMENTS; AND FOR OTHER PURPOSES.
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Subtitle

14 TO REDUCE THE NUMBER OF EMPLOYEES
15 REQUIRED TO MANDATE THE ELECTRONIC FILING
16 OF ANNUAL WITHHOLDING STATEMENTS.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-51-909(b)(2)(B), concerning the annual
23 income tax withholding statement, is amended to read as follows:

24 (B) ~~For tax years beginning on or after January 1, 2006,~~
25 ~~an~~ An employer who has ~~two hundred fifty (250)~~ twenty-five (25) or more
26 employees during the employer's income year shall file the statement either:

- 27 (i) Electronically;
28 (ii) On magnetic media; or
29 (iii) In any other machine-readable form approved by

30 the secretary.
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32 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax
33 years beginning on or after January 1, 2021.
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