

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

As Engrossed: H4/19/21

A Bill

HOUSE BILL 1868

5 By: Representative Haak
6 By: Senator Hill
7

For An Act To Be Entitled

9 AN ACT TO CHANGE THE CONFIDENTIALITY PROVISIONS
10 RELATING TO CERTAIN TAXPAYER DATA; TO REQUIRE THE
11 SECRETARY OF THE DEPARTMENT OF FINANCE AND
12 ADMINISTRATION TO DISCLOSE CERTAIN SALES AND USE TAX
13 DATA TO CERTAIN POLITICAL SUBDIVISIONS; TO PROVIDE
14 FOR THE CONFIDENTIALITY OF THE SALES AND USE TAX DATA
15 WHEN RECEIVED BY A POLITICAL SUBDIVISION; AND FOR
16 OTHER PURPOSES.

Subtitle

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19 TO REQUIRE DISCLOSURE OF CERTAIN SALES
20 AND USE TAX DATA TO CERTAIN POLITICAL
21 SUBDIVISIONS; AND TO MAINTAIN THE
22 CONFIDENTIALITY OF THE DATA WHEN RECEIVED
23 BY A POLITICAL SUBDIVISION.
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27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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29 SECTION 1. Arkansas Code § 26-18-303(b), concerning the exceptions to
30 the provisions against the disclosure by the Secretary of the Department of
31 Finance and Administration of certain information related to taxpayers, is
32 amended to add an additional subdivision to read as follows:

33 (26)(A) For the purpose of providing information to
34 municipalities and counties, disclosure to a city or county a monthly
35 electronic report showing the city's or county's gross receipts and
36 compensating and use tax revenues generated within the boundaries of the city



1 or county.

2 (B) The electronic report shall list:

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

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

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

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

13 (i) May be made at any time; and

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

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

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

23 (F) Upon receiving a political subdivision's request for
24 the information referenced in subdivision (b)(26)(A) of this section, the
25 Secretary of the Department of Finance and Administration shall make the
26 information for the current period available as soon as practicable but no
27 later than thirty (30) days after receiving the request.

28 (G) Information a political subdivision receives from the
29 Secretary of the Department of Finance and Administration in response to a
30 request under this subdivision (b)(26) shall remain confidential and shall be
31 exempt from the Freedom of Information Act of 1967, § 25-19-101 et seq.

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

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36 /s/Haak