

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

# A Bill

SENATE BILL 528

5 By: Senator B. Sample  
6

## For An Act To Be Entitled

8 AN ACT TO PROVIDE FOR THE DISCLOSURE OF LIMITED  
9 INFORMATION ON CERTAIN CREDITS AND REBATES OF SALES  
10 AND USE TAX TO IMPACTED LOCAL GOVERNMENTS; TO AMEND  
11 THE CONFIDENTIALITY OF CERTAIN TAX RECORDS UNDER THE  
12 ARKANSAS TAX PROCEDURE ACT; AND FOR OTHER PURPOSES.  
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## Subtitle

15 TO PROVIDE FOR THE DISCLOSURE OF LIMITED  
16 INFORMATION ON CERTAIN CREDITS AND  
17 REBATES OF SALES AND USE TAX TO IMPACTED  
18 LOCAL GOVERNMENTS.  
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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24 SECTION 1. Arkansas Code § 26-18-303, as amended by Acts 2019, No.  
25 866, § 3, and effective on and after May 1, 2021, concerning allowable  
26 disclosures of tax records maintained by the Department of Finance and  
27 Administration, is amended to add an additional subsection to read as  
28 follows:

29 (k)(1) The department shall prepare and deliver a report of the  
30 awarded amounts of credit or rebate of sales and use tax under §§ 26-52-427,  
31 26-52-523, and 26-53-138 to each city government and county government  
32 impacted by the award of the credit or rebate of sales and use tax.

33 (2) The report required under subdivision (k)(1) of this section  
34 shall be delivered electronically on a monthly basis and shall include the  
35 name of the taxpayer and the amount of the credit or rebate awarded.

36 (3) In order to receive the report, a city government or county



1 government shall register for an account with the Arkansas Taxpayer Access  
2 Point or its successor.

3 (4) The department shall not discuss any details of individual  
4 claims within a report provided under this subsection with the city  
5 government, the county government, or a third party.

6 (5) Information received by a city government or county  
7 government under this subsection shall remain confidential and is not subject  
8 to disclosure except in accordance with this section.

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