

**ARKANSAS SENATE**  
85th General Assembly - Regular Session, 2005  
**Amendment Form**

\*\*\*\*\*

**Subtitle of Senate Bill No. 328**

"AN ACT TO REQUIRE THE ARKANSAS DEPARTMENT OF FINANCE AND  
ADMINISTRATION TO NOTIFY LOCAL GOVERNMENTS WHEN A BUSINESS IN THE  
LOCAL JURISDICTION FAILS TO FILE AND PAY SALES AND USE TAXES FOR A  
PERIOD OF TIME."

\*\*\*\*\*

**Amendment No. 1 to Senate Bill No. 328.**

Amend Senate Bill No. 328 as originally introduced:

Page 1, delete lines 10 through 13, and substitute the following:  
"FINANCE AND ADMINISTRATION TO DISCLOSE THE NAMES AND ADDRESSES OF TAXPAYERS  
THAT ARE DELINQUENT IN REPORTING AND REMITTING SALES AND USE TAX AND HAVE  
BEEN SERVED WITH A BUSINESS CLOSURE ORDER; AND FOR OTHER"

AND

Page 1, delete lines 19 through 22, and substitute the following:  
"TO DISCLOSE A LIST OF TAXPAYERS THAT HAVE BEEN SERVED WITH BUSINESS CLOSURE  
ORDERS."

AND

Delete SECTION 1 in its entirety and substitute the following:

"SECTION 1. Arkansas Code § 26-18-303(b)(16) and (17), pertaining to  
confidential records, are amended and a new subdivision is added to read as  
follows:

(16) Disclosure to county tax assessors of information that may  
affect personal property tax assessments, including information obtained  
during the course of audits or investigations concerning motor vehicles,  
boats, trailers, airplanes, or other items of personal property that may be  
subject to assessment in that county. Such information may only be released  
following completion of an audit or investigation by the director and  
following a determination by the director that there is a strong possibility  
the taxpayer has failed to properly assess the taxpayer's personal property  
in the county. In providing such information, the director shall not allow  
the county tax assessors to examine any tax returns or audit records; and

(17) Disclosure to a capital development company organized under  
the Arkansas Capital Development Company Act, § 15-4-1001 et seq., of the  
name and tax identification number of and amount of any tax credit received



by a taxpayer as a result of the purchase of an equity interest in a capital development company-; and

(18)(A) For the purpose of timely and accurate collection of local sales and use tax, disclosure of the names and addresses of taxpayers that have failed three (3) times within any consecutive twenty-four month period to either report or remit state or local gross receipts or compensating use tax and have been served with a business closure order pursuant to § 26-18-1001, et seq.

(B) Disclosure shall be made by posting weekly on the Internet site maintained by the Department of Finance and Administration the business name, the business address, and the city and county in which the business is located as it appears on the sales tax permit of each taxpayer identified in subdivision (18)(A) of this section.

(C) The information posted on the Internet site for a taxpayer shall remain on the Internet site until that taxpayer is no longer subject to the business closure provisions of § 26-18-1001 et seq.”

The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Senator J. Jeffress

MMC/KSW - 03-02-2005 13:56

MMC141

\_\_\_\_\_  
Secretary