

# Hall of the House of Representatives

93rd General Assembly - Regular Session, 2021

## Amendment Form

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Subtitle of House Bill No. 1468

TO CREATE THE INDEPENDENT TAX APPEALS COMMISSION ACT.

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### Amendment No. 1 to House Bill 1468

Amend House Bill No. 1468 as originally introduced:

Page 13, delete lines 20 through 22, and substitute the following:

"(2) The following are exempt from disclosure under the Freedom of Information Act of 1967, § 25-19-101 et seq.:

(A) Tax returns, audit reports, information pertaining to any tax return or audit report, and other taxpayer information provided to the commission in relation to a dispute involving state taxes administered by the Secretary of the Department of Finance and Administration;

(B) Hearings held by the commission under this section;  
and

(C) Files and records of the commission pertaining to an action filed by a taxpayer or the secretary under:

(i) This subchapter; or

(ii) The Arkansas Tax Procedure Act, § 26-18-101 et seq."

