

State of Arkansas

76th General Assembly

First Extraordinary Session, 1987

SENATE BILL

39

By: Senators Hardin, Brandon, Fitch

"AN ACT TO MAKE ALL STATE TAXES EXCEPT INCOME TAX AND ESTATE TAX SUBJECT TO THE PROVISIONS OF THE FREEDOM OF INFORMATION ACT, ACT 93 OF 1967, AS AMENDED; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Subsection (a) of Section 6 of Act 401 of 1979, as amended, the same being Ark. Stat. Ann. §84-4706, is hereby amended to read as follows:

"(a) The Commissioner is the official custodian of all records and files required by any State tax law to be filed with the Commissioner. Except as otherwise provided by this Act, the records and files of the Commissioner concerning the administration of the Arkansas income tax and estate tax law are confidential and privileged. These records and files and any information obtained from these records or files or from any examination or inspection of the premises or property of any taxpayer shall not be divulged or disclosed by the Commissioner or any other person who may have obtained these records and files. It is the specific intent of this Act that all income tax and estate tax returns, audit reports and information pertaining to any income tax or estate tax returns, whether filed by individuals, corporations, partnerships or fiduciaries, shall not be subject to the provisions of Act 93 of 1967, as amended. Information concerning all other State taxes shall be subject to the provisions of Act 93 of 1967, as amended."

SECTION 2. Subsection (c) of Section 6 of Act 401 of 1979, as amended, the same being Ark. Stat. Ann. §84-4706(c), is hereby amended to read as follows:

"(c) The provisions of this section shall be strictly interpreted and shall not permit any other disclosure of income tax or estate tax information concerning a taxpayer (whether the taxpayer is an individual, a corporation, a

partnership, or a fiduciary) that is contained in the records and files of the Commissioner relating to income tax or estate tax administered under this Act."

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.

