

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003
4

As Engrossed: S2/11/03

A Bill

SENATE BILL 9

5 By: Senator J. Jeffress
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For An Act To Be Entitled

9 AN ACT TO ALLOW LOCAL GOVERNMENTS TO ENTER INTO
10 NONDISCLOSURE AGREEMENTS WITH THE ARKANSAS
11 DEPARTMENT OF FINANCE AND ADMINISTRATION
12 REGARDING DATA AND INFORMATION CONCERNING LOCAL
13 SALES AND USE TAX COLLECTION; TO AMEND THE
14 CONFIDENTIALITY STATUTE OF THE ARKANSAS TAX
15 PROCEDURE ACT TO PERMIT DISCLOSURE OF CERTAIN
16 VENDOR TAX INFORMATION; AND FOR OTHER PURPOSES.
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Subtitle

18 TO ALLOW LOCAL GOVERNMENTS TO ENTER INTO
19 A NONDISCLOSURE AGREEMENT WITH THE
20 ARKANSAS DEPARTMENT OF FINANCE AND
21 ADMINISTRATION.
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 *SECTION 1. Arkansas Code § 26-18-303(b), pertaining to permissible*
28 *disclosures under the confidentiality statute, is amended to add an*
29 *additional subdivision to read as follows:*

30 *(17)(A) For the purpose of verifying the accurate collection of*
31 *local sales and use taxes, upon written request by the mayor, city manager,*
32 *or chief executive officer of any city or town that levies a local sales or*
33 *use tax, regardless of classification, disclosure of information, contained*
34 *in sales and use tax reports of vendors located in the requesting official's*
35 *city or town, relating to the local taxes paid by the vendors.*

36 *(B) A mayor, city manager, or chief executive officer of*



1 any city or town cannot request the information under this subdivision
2 (b)(17)(A) more than once each calendar quarter.

3 (C) The information obtained by a mayor, city manager, or
4 chief executive officer of any city or town under this subdivision (b)(17)(A)
5 shall not be subject to the provisions of § 25-19-101 et seq.

6 (D) A reasonable fee based upon the number of vendors
7 within the requesting city may be charged for the actual costs associated
8 with providing information to the requesting city official, including
9 computer processing charges, copy costs, and employee time.

10 (E) Fees collected under the provisions of this subsection
11 shall be deposited in the State Central Services Fund to be treated as a
12 refund of expenditures to reimburse the Department of Finance and
13 Administration for the costs of providing the requested information.

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15 /s/ J. Jeffress
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