

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 87th General Assembly  
3 Regular Session, 2009

# A Bill

HOUSE BILL 1478

4  
5 By: Representative Patterson  
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## For An Act To Be Entitled

9 AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT  
10 AND THE DEPARTMENT OF WORKFORCE SERVICES LAW TO  
11 ALLOW THE DEPARTMENT OF FINANCE AND  
12 ADMINISTRATION AND THE DEPARTMENT OF WORKFORCE  
13 SERVICES TO SHARE INFORMATION TO ENHANCE EACH  
14 AGENCY'S RESPECTIVE AUDIT AND COMPLIANCE  
15 RESPONSIBILITIES; AND FOR OTHER PURPOSES.  
16

## Subtitle

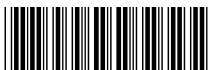
17  
18 TO AMEND THE ARKANSAS TAX PROCEDURE ACT  
19 AND THE DEPARTMENT OF WORKFORCE SERVICES  
20 LAW TO ALLOW INFORMATION SHARING BETWEEN  
21 THE DEPARTMENT OF FINANCE AND  
22 ADMINISTRATION AND THE DEPARTMENT OF  
23 WORKFORCE SERVICES.  
24  
25

26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
27

28 SECTION 1. Arkansas Code § 11-10-314 is amended to add a new  
29 subsection to read as follows:

30 (s)(1) To perform audit and compliance duties, the Department of  
31 Finance and Administration may be provided unemployment insurance  
32 contribution information reported by companies doing business in Arkansas,  
33 including without limitation employer name, employer address, employer  
34 telephone number, federal employer identification number, and tax  
35 identification number of employees.

36 (2) The Department of Finance and Administration shall not make



1 any disclosure or redisclosure of the confidential information provided under  
 2 subdivision (s)(1) of this section.

3  
 4 SECTION 2. Arkansas Code § 26-18-303(b)(18) and (19), concerning  
 5 privileged and confidential records, are amended to read as follows:

6 (18)(A) For the purpose of timely and accurate collection of  
 7 local sales and use tax, disclosure of the name and address of a taxpayer  
 8 that has failed three (3) times within any consecutive twenty-four-month  
 9 period to either report or remit state or local gross receipts or  
 10 compensating use tax and has been served with a business closure order  
 11 pursuant to § 26-18-1001 et seq.

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

17 (C) The information posted on the website for a taxpayer  
 18 shall remain on the website until that taxpayer is no longer subject to the  
 19 business closure provisions of § 26-18-1001 et seq.; ~~and~~

20 (19)(A) Disclosure to the Arkansas Economic Development  
 21 Commission of any information requested regarding a tax incentive program  
 22 that provides a tax credit, tax rebate, tax discount, or other economic  
 23 incentive that is jointly administered by the Arkansas Economic Development  
 24 Commission and the Department of Finance and Administration.

25 (B) Any information received by the Arkansas Economic  
 26 Development Commission ~~pursuant to~~ under this section shall remain  
 27 confidential and is not subject to disclosure except in accordance with this  
 28 section; and

29 (20) To perform audit and compliance duties, disclosure to the  
 30 Department of Workforce Services of withholding tax information reported by  
 31 companies doing business in Arkansas, including without limitation taxpayer  
 32 names, taxpayer addresses, tax identification numbers, and tax amounts.