1 State of Arkansas   *As Engrossed: H3/3/09 H3/6/09*

2 87th General Assembly   A Bill

3 Regular Session, 2009   HOUSE BILL   1478

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5 By: Representative Patterson

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8   **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.

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17   **Subtitle**

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.

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

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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.
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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)(A) To perform audit and compliance duties, disclosure to
30 the Department of Workforce Services of withholding tax information reported
31 by companies doing business in Arkansas, including without limitation
32 taxpayer names, taxpayer addresses, tax identification numbers, and tax
33 withholding information.
34   (B) Information received by the Department of Workforce
35 Services under this section shall remain confidential and is not subject to
36 disclosure except in accordance with this section.

1   */s/ Patterson*
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