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.

2 S/H General Assembly FX Diff 3 Regular Session, 2009 SENATE BILL 3 4 5 By: Senator T. Smith 6 7 For An Act To Be Entitled 9 AN ACT TO PROVIDE FOR THE CLOSURE OF BUSINESSES 10 THAT FAIL TO REPORT OR REMIT STATE WITHHOLDING 11 TAXES FOR THREE MONTHS DURING A TWENTY-FOUR 12 CONSECUTIVE MONTH PERIOD; AND FOR OTHER PURPOSES. 13 14 14 Subtitle 15 Subtitle 16 TO PROVIDE FOR THE CLOSURE OF BUSINESSES 17 THAT FAIL TO REPORT OR REMIT STATE 18 WITHHOLDING TAXES FOR THREE MONTHS 19 DURING A TWENTY-FOUR CONSECUTIVE MONTH 20 PERIOD. 21 2 22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: 23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: 24 2 25 SECTION 1. Arkansas Code § 26-18-104(8), concerning the definitions 26 rstare tax procedures, is amended to read as follows: 27 (8) "Noncompliant taxpayer" means any taxpayer who has faile	1	State of Arkansas	A Bill			
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1 (i) Gross receipts or compensating use tax; or 2 (ii) State income tax withholding for employees. 3 4 SECTION 2. Arkansas Code § 26-18-303(18), concerning the 5 confidentiality of records, is amended to read as follows: 6 (18)(A) For the purpose of the timely and accurate collection of local 7 sales and use tax and state income tax withholding for employees, disclosure 8 of the name and address of a taxpayer that has failed three (3) times within 9 any consecutive twenty-four-month period to either report or remit state or 10 local gross receipts or compensating use tax or state income tax withholding 11 for employees and has been served with a business closure order pursuant to § 12 26-18-1001 et seq. 13 (B) Disclosure shall be made by posting weekly on the 14 website maintained by the Department of Finance and Administration the 15 business name, business address, and city and county in which the business is 16 located as it appears on the sales tax permit or the state income tax 17 withholding for employees registration of each taxpayer identified in subdivision (b)(18)(A) of this section. 18 19 (C) The information posted on the website for a taxpayer 20 shall remain on the website until that taxpayer is no longer subject to the 21 business closure provisions of § 26-18-1001 et seq.; and 22 23 SECTION 3. Arkansas Code § 26-18-1001(a)(1) and (2), concerning the 24 business closure authority, is amended to read as follows: 25 (1) Report gross receipts or compensating use tax in the manner 26 required by Arkansas law; or : 27 (A) Gross receipts or compensating use tax; or 28 (B) State income tax withholding for employees; or 29 (2) Remit gross receipts or compensating use tax for the 30 reporting period that the tax is due the tax that is due for the reporting 31 period for: 32 (A) Gross receipts or compensating use tax; or 33 (B) State income tax withholding for employees. 34 35 SECTION 4. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that many businesses required to 36

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1	report and remit Arkansas gross receipts taxes as well as employee
2	withholding taxes often discontinue payment of withholding taxes when faced
3	with the possible closure of the business for failure to report and remit the
4	gross receipts taxes; that business faced with the potential closure for
5	failure to remit gross receipts taxes will often avoid closure by paying the
6	delinquent gross receipts or compensating use tax with the withholding tax
7	collected from employees of the business; and that this act is necessary to
8	stop the loss of the withholding tax. Therefore, an emergency is declared to
9	exist and this act being necessary for the preservation of the public peace,
10	health, and safety shall become effective on July 1, 2009.
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