

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 88th General Assembly
3 Regular Session, 2011

A Bill

HOUSE BILL 1042

4
5 By: Representative Woods

For An Act To Be Entitled

8 AN ACT TO REQUIRE THE DEPARTMENT OF FINANCE AND
9 ADMINISTRATION TO PUBLISH A MONTHLY LIST CONTAINING
10 SALES AND USE TAX PERMIT NUMBERS, NAMES, AND
11 ADDRESSES FOR EACH TAXPAYER THAT HAS REPORTED SALES
12 AND USE TAX FOR THAT MONTH; AND FOR OTHER PURPOSES.

Subtitle

16 TO REQUIRE THE DEPARTMENT OF FINANCE AND
17 ADMINISTRATION TO PUBLISH A MONTHLY LIST
18 CONTAINING SALES AND USE TAX PERMIT
19 NUMBERS, NAMES, AND ADDRESSES FOR EACH
20 TAXPAYER THAT HAS REPORTED TAX FOR THAT
21 MONTH.

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

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26 SECTION 1. Arkansas Code § 26-18-303(b), concerning the
27 confidentiality of tax records, is amended to add a new subdivision to read
28 as follows:

29 (22) Disclosure of the lists required by § 26-52-211.

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31 SECTION 2. Arkansas Code Title 26, Chapter 52, is amended to add a new
32 subchapter to read as follows:

33 26-52-211. Publication of sales and use tax permit holders.

34 (a)(1) Within sixty (60) days of the end of each month, the Director
35 of the Department of Finance and Administration shall provide on the
36 Department of Finance and Administration's website a downloadable list of all



1 sales and use tax permit holders that have reported and paid local sales and
2 use tax for that month.

3 (2) The list of sales and use tax permit holders shall contain
4 the following:

5 (A) Sales and use tax permit number; and

6 (B) Name and address of the sales and use tax permit
7 holder.

8 (3) The list of sales and use tax permit holders shall not
9 contain the amount of sales and use tax that was reported and paid by the
10 sales and use tax permit holder.

11 (b) The department shall ensure that the list of sales and use tax
12 permit holders can be searched by the name of the sales and use tax permit
13 holder and by city and county.

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