

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019

A Bill

HOUSE BILL 1932

4
5 By: Representative M. Gray
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For An Act To Be Entitled

8 AN ACT CONCERNING THE ELECTRONIC FILING OF CERTAIN
9 TAX INFORMATION, FORMS, AND RETURNS; TO REQUIRE
10 ELECTRONIC FILING OF INCOME TAX RETURNS BY CERTAIN
11 TAX PRACTITIONERS; TO REQUIRE CERTAIN EMPLOYERS TO
12 FILE ANNUAL STATEMENTS OF WITHHOLDING AND CERTAIN TAX
13 FORMS IN A MACHINE-READABLE FORM; AND FOR OTHER
14 PURPOSES.
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Subtitle

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18 TO REQUIRE THE ELECTRONIC FILING OF
19 INCOME TAX RETURNS BY CERTAIN TAX
20 PRACTITIONERS; AND TO REQUIRE CERTAIN
21 EMPLOYERS TO FILE ANNUAL STATEMENTS OF
22 WITHHOLDING AND CERTAIN TAX FORMS IN A
23 MACHINE-READABLE FORM.
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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 Title 26, Chapter 51, Subchapter 8, is
29 amended to add an additional section to read as follows:

30 26-51-817. Electronic filing by tax practitioners.

31 A tax practitioner, as described in § 26-51-810(b), who prepares at
32 least eleven (11) Arkansas individual income tax returns in a tax year shall
33 electronically file all Arkansas individual income tax returns prepared by
34 the tax practitioner in the two (2) tax years immediately following the tax
35 year in which the tax practitioner prepared at least eleven (11) Arkansas
36 individual income tax returns.



SECTION 2. Arkansas Code § 26-51-909 is amended to read as follows:

26-51-909. Annual ~~withholding~~ statement of withholding.

(a) Every employer shall file an annual statement of withholding for each employee.

(b)(1) The annual statement of withholding shall be in the form prescribed by the Director of the Department of Finance and Administration.

(2)(A) The annual statement of withholding from the employer shall be filed with the director on or before January 31 following the close of the income year.

(B) For tax years beginning on or after January 1, ~~2006~~ 2019, an employer who has ~~two hundred fifty (250)~~ twenty-five (25) or more employees during the employer's income year shall file the annual statement of withholding, Form W-2, Form ARW-3, Form 1096, and Form 1099 with the director either:

(i) Electronically;

(ii) On magnetic media; or

(iii) In any other machine-readable form approved by the director.

(C) A penalty in the amount of fifty dollars (\$50.00) shall be assessed against an employer for each annual statement of withholding or form that the employer fails to file in the manner required under subdivision (b)(2)(B) of this section.

(3)(A) The employer shall provide two (2) copies of the annual statement of withholding to the employee on or before January 31 following the close of the income year.

(B) However, if the employment of the employee is terminated during the calendar year, the employer shall furnish the annual statement of withholding to the employee at the time of the termination of employment.

(c) The annual statement of withholding shall show:

- (1) The name and withholding account number of the employer;
- (2) The name of the employee and his or her Social Security account number;
- (3) The total compensation paid the employee;
- (4) The total amount withheld by the employer ~~pursuant to~~ under

1 this subchapter for the year or part of a calendar year when the employee
2 worked for less than a full calendar year; and

3 (5) Such other information as the director shall require by rule
4 ~~or regulation.~~

5 (d) An annual ~~withholding~~ statement of withholding shall not be
6 required for wages less than six hundred dollars (\$600) for services rendered
7 as agricultural labor.

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9 SECTION 3. EFFECTIVE DATE. This act is effective for tax years
10 beginning on or after January 1, 2019.