

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

HOUSE BILL 1469

5 By: Representatives Jett, Wardlaw
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING THE
9 CONFIDENTIALITY OF STATE TAX RECORDS AND OTHER
10 REVENUE INFORMATION; TO ALLOW THE BUREAU OF
11 LEGISLATIVE RESEARCH TO HAVE DIRECT ACCESS TO STATE
12 TAX RECORDS AND OTHER REVENUE INFORMATION; AND FOR
13 OTHER PURPOSES.
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Subtitle

16 TO AMEND THE LAW CONCERNING THE
17 CONFIDENTIALITY OF STATE TAX RECORDS AND
18 OTHER REVENUE INFORMATION; AND TO ALLOW
19 THE BUREAU OF LEGISLATIVE RESEARCH TO
20 HAVE DIRECT ACCESS TO STATE TAX RECORDS
21 AND OTHER REVENUE INFORMATION.
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. Arkansas Code § 26-18-303(a)(2)(A)(ii), as amended by Acts
28 2019, No. 866, § 3, and effective on and after May 1, 2021, concerning the
29 confidentiality and privileged nature of the records and files of the
30 Secretary of the Department of Finance and Administration, is amended to read
31 as follows:

32 (ii) ~~These~~ Except as otherwise provided in this
33 section, these records and files and any information obtained from these
34 records or files or from any examination or inspection of the premises or
35 property of any taxpayer shall not be divulged or disclosed by the Secretary
36 of the Department of Finance and Administration or any other person who may



1 have obtained these records and files.

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3 SECTION 2. Arkansas Code § 26-18-303, as amended by Acts 2019, No.
4 866, § 3, and effective on and after May 1, 2021, concerning the
5 confidentiality and privileged nature of the records and files of the
6 Secretary of the Department of Finance and Administration, is amended to add
7 an additional subsection to read as follows:

8 (k)(1) The General Assembly finds that:

9 (A) The ability of the Bureau of Legislative Research to
10 assist the General Assembly in state budgeting and forecasting matters is
11 important to the performance of the General Assembly's duties and the fiscal
12 soundness of the state;

13 (B) The General Assembly plays an essential role in
14 determining the fiscal needs of the state, and the Bureau of Legislative
15 Research provides importance assistance to the General Assembly in its
16 performance of that role;

17 (C) To ensure the Bureau of Legislative Research can
18 provide accurate and complete information and analysis to the General
19 Assembly in order to assist the General Assembly in its duty to set state
20 appropriation amounts, it is essential that the Bureau of Legislative
21 Research have direct access to the tax records and other information that
22 would inform state budgeting and forecasting; and

23 (D) The sharing of documents and other information between
24 the Secretary of the Department of Finance and Administration and the Bureau
25 of Legislative Research will enable the General Assembly to better serve the
26 fiscal needs of the state.

27 (2) The Secretary of the Department of Finance and
28 Administration shall provide the Bureau of Legislative Research with direct
29 access to all tax records and files in the custody of the Department of
30 Finance and Administration that are necessary for state budgeting,
31 forecasting, and preparing fiscal impacts on proposed legislation.

32 (3)(A) The documents and other information that the Bureau of
33 Legislative Research has access to under this subsection shall not be
34 disclosed by the Bureau of Legislative Research to a person other than a
35 person specifically authorized by law to receive the documents or other
36 information.

1 (B) The Bureau of Legislative Research may:

2 (i) Disclose information in the same manner as
3 provided in subdivisions (b)(1), (11), and (14) of this section;

4 (ii)(a) Provide data from the documents and other
5 information to which the Bureau of Legislative Research has access under this
6 section to any consultant retained by the Bureau of Legislative Research in a
7 form that does not allow the consultant to identify any individual taxpayer.

8 (b) Any information obtained by a consultant
9 retained by the Bureau of Legislative Research under this section shall be
10 kept confidential and shall not be disclosed by the consultant; and

11 (iii) Provide analysis of the documents and
12 information to which it has access under this section to the General Assembly
13 and any consultants retained by the Bureau of Legislative Research.

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