

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

As Engrossed: H2/24/21

# A Bill

HOUSE BILL 1469

5 By: Representatives Jett, Wardlaw  
6 By: Senator J. Dismang  
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## For An Act To Be Entitled

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

## Subtitle

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

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



1 of the Department of Finance and Administration or any other person who may  
2 have obtained these records and files.

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

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

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

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

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

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

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

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

1 information.

2 (B) The Bureau of Legislative Research may:

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

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

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

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

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16 /s/Jett  
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