

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

# A Bill

HOUSE BILL 1868

5 By: Representative Haak  
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## For An Act To Be Entitled

8 AN ACT TO CHANGE THE CONFIDENTIALITY PROVISIONS  
9 RELATING TO CERTAIN TAXPAYER DATA; TO REQUIRE THE  
10 SECRETARY OF THE DEPARTMENT OF FINANCE AND  
11 ADMINISTRATION TO DISCLOSE CERTAIN SALES AND USE TAX  
12 DATA TO CERTAIN POLITICAL SUBDIVISIONS; TO PROVIDE  
13 FOR THE CONFIDENTIALITY OF THE SALES AND USE TAX DATA  
14 WHEN RECEIVED BY A POLITICAL SUBDIVISION; AND FOR  
15 OTHER PURPOSES.  
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## Subtitle

18 TO REQUIRE DISCLOSURE OF CERTAIN SALES  
19 AND USE TAX DATA TO CERTAIN POLITICAL  
20 SUBDIVISIONS; AND TO MAINTAIN THE  
21 CONFIDENTIALITY OF THE DATA WHEN RECEIVED  
22 BY A POLITICAL SUBDIVISION.  
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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(b), concerning the exceptions to  
29 the provisions against the disclosure by the Secretary of the Department of  
30 Finance and Administration of certain information related to taxpayers, is  
31 amended to add an additional subdivision to read as follows:

32 (26)(A) For the purpose of providing information to  
33 municipalities and counties, disclosure of all data related to sales and use  
34 tax revenues generated in the political subdivision.

35 (B) Upon receiving a political subdivision's request for  
36 the data referenced in subdivision (b)(26)(A) of this section, the Secretary



1 of the Department of Finance and Administration shall make the data available  
2 as soon as practicable but no later than thirty (30) days after receiving the  
3 request.

4 (C) A political subdivision may request only the data on  
5 sales and use tax revenue generated within the boundaries of the political  
6 subdivision.

7 (D) Data a political subdivision receives from the  
8 Secretary of the Department of Finance and Administration in response to a  
9 request under this subdivision (b)(26) shall remain confidential and shall be  
10 exempt from the Freedom of Information Act of 1967, § 25-19-101 et seq.

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