

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

A Bill

HOUSE BILL 1873

5 By: Representatives Beaty Jr., McClure, Milligan
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING THE
9 CONFIDENTIALITY OF TAX RECORDS UNDER THE ARKANSAS TAX
10 PROCEDURE ACT; TO AMEND THE REQUIREMENTS CONCERNING
11 THE TAX INFORMATION THAT SHALL BE PROVIDED TO A CITY
12 OR COUNTY BY THE DEPARTMENT OF FINANCE AND
13 ADMINISTRATION; AND FOR OTHER PURPOSES.
14
15

Subtitle

16
17 TO AMEND THE REQUIREMENTS CONCERNING THE
18 TAX INFORMATION THAT SHALL BE PROVIDED TO
19 A CITY OR COUNTY BY THE DEPARTMENT OF
20 FINANCE AND ADMINISTRATION.
21
22

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

25 SECTION 1. Arkansas Code § 26-18-303(h), concerning allowable
26 disclosures of tax records maintained by the Department of Finance and
27 Administration, is amended to read as follows:

28 (h)(1)(A) Upon the request of a county government or a city
29 government, the Secretary of the Department of Finance and Administration
30 shall provide a list of vendors within the requesting county or city who hold
31 permits issued ~~pursuant to~~ under the Arkansas Gross Receipts Act of 1941, §
32 26-52-101 et seq.

33 (B) A list of vendors provided under subdivision (h)(1)(A)
34 of this section shall include the taxpayer identification number for each
35 vendor and the total amount of taxes collected under the Arkansas Gross
36 Receipts Act of 1941, § 26-52-101 et seq., by each vendor within the



1 requesting county or city for the year.

2 (2) Requests made pursuant to this subsection ~~must~~ may be made
3 at any time and shall be made in writing by an official of the county
4 government or city government ~~prior to August 1 of the calendar year for~~
5 ~~which the list is requested.~~

6 ~~(3) Lists provided pursuant to the provisions of this subsection~~
7 ~~will be made available following October 1 of the year requested and will be~~
8 ~~compiled from the list of all valid sales tax permit holders within the~~
9 ~~requesting county or city as of September 1 of the year requested.~~

10 ~~(4)(A) A reasonable fee based upon the number of permit holders~~
11 ~~within the requesting city or county may be charged for the permit search~~
12 ~~made and reported to the requesting county or city government.~~

13 ~~(B) Fees collected under the provisions of this subsection~~
14 ~~shall be deposited into the State Central Services Fund to be treated as a~~
15 ~~refund of expenditures to reimburse the department for the costs of providing~~
16 ~~the requested information.~~

17
18
19
20
21
22
23
24
25
26
27
28
29
30
31
32
33
34
35
36