

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

As Engrossed: H4/8/21

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

33 *(2) Requests made ~~pursuant to~~ under this subsection ~~must~~ may be*  
34 *made at any time and shall be made in writing submitted electronically by an*  
35 *official of the county government or city government ~~prior to August 1 of the~~*  
36 *~~calendar year for which the list is requested.~~*



1           (3)(A) ~~Lists provided pursuant to the provisions of this~~  
 2 ~~subsection will be made available following October 1 of the year requested~~  
 3 ~~and will be compiled from the list of all valid sales tax permit holders~~  
 4 ~~within the requesting county or city as of September 1 of the year requested.~~  
 5 The Department of Finance and Administration shall prepare and deliver a  
 6 report under subdivision (h)(1) of this section that contains a list of  
 7 vendors, the tax identification number for each vendor, and the total amount  
 8 of taxes collected under the Arkansas Gross Receipts Act of 1941, § 26-52-101  
 9 et seq., by each vendor within the requesting county or city for the year.

10                   (B) A report prepared under this subsection shall be  
 11 delivered electronically.

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

15                   ~~(B) Fees collected under the provisions of this subsection~~  
 16 ~~shall be deposited into the State Central Services Fund to be treated as a~~  
 17 ~~refund of expenditures to reimburse the department for the costs of providing~~  
 18 ~~the requested information.~~ In order to receive a report under this  
 19 subsection, the city government or county government making the request shall  
 20 register for an account with the Arkansas Taxpayer Access Point, or its  
 21 successor portal.

22           (5) The Department of Finance and Administration shall not  
 23 discuss any details of a report prepared under this subsection with the city  
 24 government or county government making the request under this subsection or  
 25 with a third party.

26           (6) Information received by a city government or a county  
 27 government under this subsection shall remain confidential and is not subject  
 28 to disclosure except in accordance with this section.

29  
 30           SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on and  
 31 after January 1, 2022.

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 34                                           /s/Beaty Jr.