

Stricken language would be deleted from and underlined language would be added to present law.
Act 1059 of the Regular Session

State of Arkansas
93rd General Assembly
Regular Session, 2021

As Engrossed: H4/19/21
A Bill

HOUSE BILL 1868

By: Representative Haak
By: Senator Hill

For An Act To Be Entitled

AN ACT TO CHANGE THE CONFIDENTIALITY PROVISIONS RELATING TO CERTAIN TAXPAYER DATA; TO REQUIRE THE SECRETARY OF THE DEPARTMENT OF FINANCE AND ADMINISTRATION TO DISCLOSE CERTAIN SALES AND USE TAX DATA TO CERTAIN POLITICAL SUBDIVISIONS; TO PROVIDE FOR THE CONFIDENTIALITY OF THE SALES AND USE TAX DATA WHEN RECEIVED BY A POLITICAL SUBDIVISION; AND FOR OTHER PURPOSES.

Subtitle

TO REQUIRE DISCLOSURE OF CERTAIN SALES AND USE TAX DATA TO CERTAIN POLITICAL SUBDIVISIONS; AND TO MAINTAIN THE CONFIDENTIALITY OF THE DATA WHEN RECEIVED BY A POLITICAL SUBDIVISION.

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

SECTION 1. Arkansas Code § 26-18-303(b), concerning the exceptions to the provisions against the disclosure by the Secretary of the Department of Finance and Administration of certain information related to taxpayers, is amended to add an additional subdivision to read as follows:

(26)(A) For the purpose of providing information to municipalities and counties, disclosure to a city or county a monthly electronic report showing the city's or county's gross receipts and compensating and use tax revenues generated within the boundaries of the city



or county.

(B) The electronic report shall list:

(i) The total number of holders of a gross receipts tax permit that remitted gross receipts or compensating use tax in the city or county;

(ii) The amount of tax revenue generated by reference to the North American Industry Classification System four-digit code; and

(iii) The total number of holders of a gross receipts tax permit for each four-digit code number.

(C) A request made by a city or county for the report under subdivision (b)(26)(A) of this section:

(i) May be made at any time; and

(ii) Shall be submitted electronically by an official of the city or county.

(D) In order to receive a report under subdivision (b)(26)(A) of this section, the city or county making the request shall register for an account with the Arkansas Taxpayer Access Point or its successor.

(E) The department shall not discuss any details of the information within an electronic report provided under this subdivision (b)(26) with a representative of the city or county or with a third party.

(F) Upon receiving a political subdivision's request for the information referenced in subdivision (b)(26)(A) of this section, the Secretary of the Department of Finance and Administration shall make the information for the current period available as soon as practicable but no later than thirty (30) days after receiving the request.

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

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

APPROVED: 4/28/21