

Stricken language would be deleted from and underlined language would be added to present law.
Act 776 of the Regular Session

State of Arkansas
93rd General Assembly
Regular Session, 2021

As Engrossed: S4/1/21
A Bill

SENATE BILL 528

By: Senators B. Sample, A. Clark, Flipppo, M. Johnson

By: Representatives Warren, Cozart, Evans, L. Fite, D. Garner, Hawks, M. Hodges, Lundstrum, McClure,
M. McElroy, McGrew, Milligan

For An Act To Be Entitled

AN ACT TO PROVIDE FOR THE DISCLOSURE OF LIMITED
INFORMATION ON CERTAIN CREDITS AND REBATES OF SALES
AND USE TAX TO IMPACTED LOCAL GOVERNMENTS; TO AMEND
THE CONFIDENTIALITY OF CERTAIN TAX RECORDS UNDER THE
ARKANSAS TAX PROCEDURE ACT; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE FOR THE DISCLOSURE OF LIMITED
INFORMATION ON CERTAIN CREDITS AND
REBATES OF SALES AND USE TAX TO IMPACTED
LOCAL GOVERNMENTS.

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

SECTION 1. Arkansas Code § 26-18-303, as amended by Acts 2019, No. 866, § 3, and effective on and after May 1, 2021, concerning allowable disclosures of tax records maintained by the Department of Finance and Administration, is amended to add an additional subsection to read as follows:

(k)(1) The department shall prepare and deliver a report of the awarded amounts of credit or rebate of sales and use tax under §§ 26-52-427, 26-52-523, and 26-53-138 to each city government and county government impacted by the award of the credit or rebate of sales and use tax.

(2) The report required under subdivision (k)(1) of this section shall be delivered electronically on a monthly basis and shall include the



name of the taxpayer and the amount of the credit or rebate awarded.

(3) In order to receive the report, a city government or county government shall register for an account with the Arkansas Taxpayer Access Point or its successor.

(4) The department shall not discuss any details of individual claims within a report provided under this subsection with the city government, the county government, or a third party.

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

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

/s/B. Sample

APPROVED: 4/20/21