

Stricken language would be deleted from and underlined language would be added to present law.
Act 876 of the Regular Session

State of Arkansas *As Engrossed: H2/24/21 H3/3/21 H4/5/21*
93rd General Assembly **A Bill**
Regular Session, 2021

HOUSE BILL 1469

By: Representatives Jett, Wardlaw

By: Senator J. Dismang

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE
CONFIDENTIALITY OF STATE TAX RECORDS AND OTHER
REVENUE INFORMATION; TO ALLOW THE BUREAU OF
LEGISLATIVE RESEARCH TO HAVE DIRECT ACCESS TO STATE
TAX RECORDS AND OTHER REVENUE INFORMATION; AND FOR
OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING THE
CONFIDENTIALITY OF STATE TAX RECORDS AND
OTHER REVENUE INFORMATION; AND TO ALLOW
THE BUREAU OF LEGISLATIVE RESEARCH TO
HAVE DIRECT ACCESS TO STATE TAX RECORDS
AND OTHER REVENUE INFORMATION.

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

SECTION 1. Arkansas Code § 26-18-303(a)(2)(A)(ii), as amended by Acts 2019, No. 866, § 3, and effective on and after May 1, 2021, concerning the confidentiality and privileged nature of the records and files of the Secretary of the Department of Finance and Administration, is amended to read as follows:

(ii) ~~These~~ Except as otherwise provided in this section, these records and files and any information obtained from these records or files or from any examination or inspection of the premises or property of any taxpayer shall not be divulged or disclosed by the Secretary



of the Department of Finance and Administration or any other person who may have obtained these records and files.

SECTION 2. Arkansas Code § 26-18-303, as amended by Acts 2019, No. 866, § 3, and effective on and after May 1, 2021, concerning the confidentiality and privileged nature of the records and files of the Secretary of the Department of Finance and Administration, is amended to add an additional subsection to read as follows:

(k)(1) The General Assembly finds that:

(A) The ability of the Bureau of Legislative Research to assist the General Assembly in state budgeting and forecasting matters is important to the performance of the General Assembly's duties and the fiscal soundness of the state;

(B) The General Assembly plays an essential role in determining the fiscal needs of the state, and the Bureau of Legislative Research provides importance assistance to the General Assembly in its performance of that role;

(C) To ensure the Bureau of Legislative Research can provide accurate and complete information and analysis to the General Assembly in order to assist the General Assembly in its duty to set state appropriation amounts, it is essential that the Bureau of Legislative Research have direct access to the *nonconfidential aggregate and statistical information that would inform state budgeting and forecasting; and*

(D) The sharing of information between the Secretary of the Department of Finance and Administration and the Bureau of Legislative Research will enable the General Assembly to better serve the fiscal needs of the state.

(2)(A) The Secretary of the Department of Finance and Administration shall provide the Bureau of Legislative Research with direct access to nonconfidential aggregate and statistical information derived from state tax collection and administration records for use in state budgeting and forecasting and the preparation of fiscal impact statements on proposed legislation.

(B) The information disclosed under subdivision (k)(2)(A) of this section shall not contain:

(i) Personally identifiable or confidential taxpayer

information, including without limitation a taxpayer's:

- (a) Name;
- (b) Address;
- (c) Date of birth;
- (d) Taxpayer identification number;
- (e) Social security number;
- (f) Driver's license number;
- (g) Vehicle identification number;
- (h) License plate number;
- (i) Telephone number;
- (j) E-mail address; or
- (k) Financial institution information;
- (ii) Tax return, audit report, or information or documents pertaining to a tax return or audit report;
- (iii) Federal tax information, including without limitation:

(a) A return as defined under 26 U.S.C. § 6103(b)(1), as it existed on January 1, 2021;

(b) Return information as defined under 26 U.S.C. § 6103(b)(2), as it existed on January 1, 2021; and

(c) Taxpayer return information as defined under 26 U.S.C. § 6103(b)(3), as it existed on January 1, 2021; or

(iv) Any information or document determined to be confidential by the secretary under state or federal law.

(3)(A) The documents and other information that the Bureau of Legislative Research has access to under this subsection shall not be disclosed by the Bureau of Legislative Research to a person other than a person specifically authorized by law to receive the documents or other information.

(B) The Bureau of Legislative Research may:

(i) Disclose information in the same manner as provided in subdivisions (b)(1), (11), and (14) of this section;

(ii)(a) Provide access to the documents and other information to which the Bureau of Legislative Research has access under this section to any consultant retained by the Bureau of Legislative Research.

(b) Any information obtained by a consultant

retained by the Bureau of Legislative Research under this section shall be kept confidential and shall not be disclosed by the consultant; and

(iii) Provide analysis of the documents and information to which it has access under this section to the General Assembly and any consultants retained by the Bureau of Legislative Research.

SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective on and after January 1, 2022.

/s/Jett

APPROVED: 4/25/21