

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
91st General Assembly
Regular Session, 2017

A Bill

HOUSE BILL 1561

By: Representative Jett

For An Act To Be Entitled

AN ACT TO AMEND THE ARKANSAS TAX PROCEDURE ACT TO
ALLOW FOR THE RELEASE OF TAX INFORMATION TO
BANKRUPTCY TRUSTEES AND EMPLOYEES OF BANKRUPTCY
TRUSTEES; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE ARKANSAS TAX PROCEDURE ACT
TO ALLOW FOR THE RELEASE OF TAX
INFORMATION TO BANKRUPTCY TRUSTEES AND
EMPLOYEES OF BANKRUPTCY TRUSTEES.

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

SECTION 1. Arkansas Code § 26-18-303(b)(20), concerning exceptions to the confidential and privileged nature of tax records, is amended to read as follows:

(20) ~~Disclosure to the office of a standing Chapter 13 bankruptcy trustee, upon the request of the trustee, whether or not a taxpayer filed a state tax return for all taxable periods ending during the four-year period ending on the date of the filing of a petition for relief under Chapter 13 of Title 11 of the United States Code~~ of information to a bankruptcy trustee or to an employee of a bankruptcy trustee;

