

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

State of Arkansas
92nd General Assembly
Regular Session, 2019

As Engrossed: H4/3/19
A Bill

HOUSE BILL 1932

By: Representative M. Gray

For An Act To Be Entitled

AN ACT CONCERNING THE ELECTRONIC FILING OF CERTAIN TAX INFORMATION, FORMS, AND RETURNS; TO REQUIRE ELECTRONIC FILING OF INCOME TAX RETURNS BY CERTAIN TAX PRACTITIONERS; TO REQUIRE CERTAIN EMPLOYERS TO FILE ANNUAL STATEMENTS OF WITHHOLDING AND CERTAIN TAX FORMS IN A MACHINE-READABLE FORM; AND FOR OTHER PURPOSES.

Subtitle

TO REQUIRE THE ELECTRONIC FILING OF INCOME TAX RETURNS BY CERTAIN TAX PRACTITIONERS; AND TO REQUIRE CERTAIN EMPLOYERS TO FILE ANNUAL STATEMENTS OF WITHHOLDING AND CERTAIN TAX FORMS IN A MACHINE-READABLE FORM.

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

SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 8, is amended to add an additional section to read as follows:

26-51-817. Electronic filing by tax practitioners.

A tax practitioner, as described in § 26-51-810(b), who prepares at least eleven (11) Arkansas individual income tax returns in a tax year shall electronically file all Arkansas individual income tax returns prepared by the tax practitioner in the two (2) tax years immediately following the tax year in which the tax practitioner prepared at least eleven (11) Arkansas individual income tax returns.



SECTION 2. Arkansas Code § 26-51-909 is amended to read as follows:

26-51-909. Annual ~~withholding~~ statement of withholding.

(a) Every employer shall file an annual statement of withholding for each employee.

(b)(1) The annual statement of withholding shall be in the form prescribed by the Director of the Department of Finance and Administration.

(2)(A) The annual statement of withholding from the employer shall be filed with the director on or before January 31 following the close of the income year.

(B) For tax years beginning on or after January 1, ~~2006~~ 2019, an employer who has ~~two hundred fifty (250)~~ twenty-five (25) or more employees during the employer's income year shall file the annual statement of withholding, Form W-2, Form ARW-3, Form 1096, and Form 1099 with the director either:

(i) Electronically;

(ii) On magnetic media; or

(iii) In any other machine-readable form approved by the director.

(3)(A) The employer shall provide two (2) copies of the annual statement of withholding to the employee on or before January 31 following the close of the income year.

(B) However, if the employment of the employee is terminated during the calendar year, the employer shall furnish the annual statement of withholding to the employee at the time of the termination of employment.

(c) The annual statement of withholding shall show:

(1) The name and withholding account number of the employer;

(2) The name of the employee and his or her Social Security account number;

(3) The total compensation paid the employee;

(4) The total amount withheld by the employer ~~pursuant to~~ under this subchapter for the year or part of a calendar year when the employee worked for less than a full calendar year; and

(5) Such other information as the director shall require by rule ~~or regulation~~.

(d) An annual ~~withholding~~ statement of withholding shall not be required for wages less than six hundred dollars (\$600) for services rendered as agricultural labor.

SECTION 3. EFFECTIVE DATE. This act is effective for tax years beginning on or after January 1, 2019.

/s/M. Gray