

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

State of Arkansas  
93rd General Assembly  
Regular Session, 2021

As Engrossed: H3/17/21

# A Bill

HOUSE BILL 1039

By: Representatives *Milligan, Jett*

## For An Act To Be Entitled

AN ACT TO AMEND THE DEFINITION OF "EMPLOYER" UNDER  
THE ARKANSAS INCOME TAX WITHHOLDING ACT OF 1965; AND  
FOR OTHER PURPOSES.

### Subtitle

TO AMEND THE DEFINITION OF "EMPLOYER"  
UNDER THE ARKANSAS INCOME TAX WITHHOLDING  
ACT OF 1965.

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

SECTION 1. Arkansas Code § 26-51-902(5), concerning definitions to be used under the Arkansas Income Tax Withholding Act of 1965, is amended to read as follows:

(5) "Employer" means a person doing business in or deriving income from sources within this state who has control of the payment of wages to an individual for services performed, a person doing business in or deriving income from sources outside this state who has control of the payment of wages to an individual for services performed within this state, or a person who is the officer or agent of the person having control of the payment of wages;

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the first day of the calendar month following the effective date of this act.

*/s/Milligan*

