

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: H3/2/21
A Bill

HOUSE BILL 1050

By: Representative Jett

For An Act To Be Entitled

AN ACT TO AMEND THE ARKANSAS INCOME TAX WITHHOLDING ACT OF 1965 TO REDUCE THE NUMBER OF EMPLOYEES REQUIRED TO MANDATE THE ELECTRONIC FILING OF ANNUAL WITHHOLDING STATEMENTS; AND FOR OTHER PURPOSES.

Subtitle

TO REDUCE THE NUMBER OF EMPLOYEES
REQUIRED TO MANDATE THE ELECTRONIC FILING
OF ANNUAL WITHHOLDING STATEMENTS.

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

SECTION 1. Arkansas Code § 26-51-909(b)(2)(B), concerning the annual income tax withholding statement, is amended to read as follows:

(B) ~~For tax years beginning on or after January 1, 2006,~~
an An employer who has ~~two hundred fifty (250)~~ fifty (50) or more employees during the employer's income year shall file the statement either:

- (i) Electronically;
- (ii) On magnetic media; or
- (iii) In any other machine-readable form approved by

the secretary.

SECTION 2. Arkansas Code § 26-51-909(b)(2), concerning the annual income tax withholding statement, is amended to add an additional subdivision to read as follows:

(C) The secretary may waive the requirement in subdivision (b)(2)(B) of this section for employers with fewer than two hundred fifty



(250) employees if the secretary determines, on the basis of an application by the employer, that filing the statement electronically, on magnetic media, or in any other machine-readable form would cause an undue hardship for the employer.

SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective for tax years beginning on or after January 1, 2021.

/s/Jett