

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

State of Arkansas
95th General Assembly
Regular Session, 2025

A Bill

HOUSE BILL 1971

By: Representative Beaty Jr.

By: Senator Gilmore

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE
CONFIDENTIALITY OF TAX RECORDS UNDER THE ARKANSAS TAX
PROCEDURE ACT; TO AMEND THE REQUIREMENTS CONCERNING
THE INFORMATION THAT SHALL BE PROVIDED TO A CITY OR
COUNTY BY THE DEPARTMENT OF FINANCE AND
ADMINISTRATION; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE REQUIREMENTS CONCERNING THE
INFORMATION THAT SHALL BE PROVIDED TO A
CITY OR COUNTY BY THE DEPARTMENT OF
FINANCE AND ADMINISTRATION.

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

SECTION 1. Arkansas Code § 26-18-303(h), concerning allowable disclosures of tax records maintained by the Department of Finance and Administration, is amended to read as follows:

(h)(1) Upon the request of a county government or a city government, the Secretary of the Department of Finance and Administration shall provide a report that includes a list of vendors within the requesting county or city who hold permits issued pursuant to under the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., or the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

(2) Requests made ~~pursuant to~~ under this subsection ~~must~~ may be made at any time and shall be made in writing submitted electronically by an official of the county government or city government ~~prior to August 1 of the~~



~~calendar year for which the list is requested.~~

~~(3)(A) Lists provided pursuant to the provisions of this subsection will be made available following October 1 of the year requested and will be compiled from the list of all valid sales tax permit holders within the requesting county or city as of September 1 of the year requested. The Department of Finance and Administration shall prepare and deliver a report under subdivision (h)(1) of this section, by vendor, that contains a list of vendors by name and the four-digit code of the North American Industry Classification System assigned to each vendor within the requesting county or city for the year.~~

~~(B) A report prepared under this subsection shall be delivered electronically.~~

~~(4)(A) A reasonable fee based upon the number of permit holders within the requesting city or county may be charged for the permit search made and reported to the requesting county or city government.~~

~~(B) Fees collected under the provisions of this subsection shall be deposited into the State Central Services Fund to be treated as a refund of expenditures to reimburse the Department of Finance and Administration for the costs of providing the requested information. In order to receive a report under this subsection, the city government or county government making the request shall register for an account with the Arkansas Taxpayer Access Point, or its successor portal.~~

~~(5) The Department of Finance and Administration shall not discuss any details of a report prepared under this subsection with the city government or county government making the request under this subsection or with a third party.~~

~~(6) Information received by a city government or a county government under this subsection shall remain confidential and is not subject to disclosure except in accordance with this section.~~

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on and after January 1, 2026.