

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

SENATE BILL 502

By: Senator Crowell  
By: Representative Eaton

## For An Act To Be Entitled

AN ACT TO AMEND THE ARKANSAS INCOME TAX WITHHOLDING ACT OF 1965; TO REQUIRE THE ELECTRONIC FILING OF A FORM 1099 IN CERTAIN CIRCUMSTANCES; AND FOR OTHER PURPOSES.

## Subtitle

TO AMEND THE ARKANSAS INCOME TAX WITHHOLDING ACT OF 1965; AND TO REQUIRE THE ELECTRONIC FILING OF A FORM 1099 IN CERTAIN CIRCUMSTANCES.

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

SECTION 1. Arkansas Code Title 26, Chapter 51, Subchapter 9, is amended to add an additional section to read as follows:

26-51-921. Filing of form 1099.

(a) A taxpayer that is subject to the withholding requirements of this subchapter shall file with the Secretary of the Department of Finance and Administration each Internal Revenue Service form 1099 on which the taxpayer is the payer.

(b) A form 1099 required to be filed under subsection (a) of this section shall be filed with the secretary:

(1) On or before January 31 following the close of the income year in which the form 1099 was issued; and

(2) Electronically, if the payer of the form 1099 files with the secretary at least one thousand (1,000) form 1099s during the payer's income year.



03/18/2025 1:18:00 PM JLL316

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective for tax years beginning on or after January 1, 2026.