

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 7

By: Senator C. Penzo

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING SALES AND USE TAX REPORTS BY THE DEPARTMENT OF FINANCE AND ADMINISTRATION; TO ALLOW MEMBERS OF THE GENERAL ASSEMBLY TO REQUEST A SALES AND USE TAX REPORT FROM THE DEPARTMENT OF FINANCE AND ADMINISTRATION; AND FOR OTHER PURPOSES.

Subtitle

TO ALLOW MEMBERS OF THE GENERAL ASSEMBLY TO REQUEST A SALES AND USE TAX REPORT FROM THE DEPARTMENT OF FINANCE AND ADMINISTRATION.

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

SECTION 1. Arkansas Code § 26-73-115 is amended to read as follows:
26-73-115. Sales and use tax reports.

(a) Upon a request made in accordance with this section, the Department of Finance and Administration shall provide a report listing all businesses remitting sales and use taxes for the ~~requesting~~ governmental entity:

(1) For which the requestor serves as the chief executive officer, if the request is made under subdivision (b)(1) of this section; or

(2) Identified by the requestor, if the request is made under subdivision (b)(2) of this section.

(b) In order to obtain a report from the department, no more than quarterly, ~~the chief executive officer of a county, city, or town~~ the



following may request a report from the department on the information noted in subsection (a) of this section:

- (1) The chief executive officer of a county, city, or town; or
- (2) A member of the General Assembly.

(c) The department shall provide the requested information within thirty (30) calendar days of the request.