

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011

A Bill

HOUSE BILL 1041

4
5 By: Representative Woods

For An Act To Be Entitled

8 AN ACT TO PROVIDE FOR CITIES AND COUNTIES TO OBTAIN
9 LOCAL SALES AND USE TAX INFORMATION; AND FOR OTHER
10 PURPOSES.

Subtitle

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14 TO PROVIDE FOR CITIES AND COUNTIES TO
15 OBTAIN LOCAL SALES AND USE TAX
16 INFORMATION.

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

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21 SECTION 1. Arkansas Code § 26-18-303(b), concerning the exemptions to
22 the confidentiality provisions against disclosure of tax information, is
23 amended to add an additional subdivision to read as follows:

24 (22)(A) An employee of a local jurisdiction who is authorized by
25 the governing body of the local jurisdiction to receive records and reports
26 pertaining to the administration and collection of the local sales and use
27 tax that are administered by the Department of Finance and Administration and
28 who requests the sales and use tax records and reports for the taxpayers
29 located in the local jurisdiction.

30 (B) The request for the sales and use tax records and
31 reports shall include a description of the type of record or report, or both,
32 requested, the media form including electronic transfer, computer tape or
33 disk, or printed form, and the frequency for receipt of the record or report
34 desired.

35 (C) The request shall be made by annual written
36 application and shall be filed with the director.



1 (D) The director may set a fee to reimburse the department
2 for the costs reasonably incurred in providing the sales and use tax records
3 and reports.

4 (E) The local jurisdiction and any employee of the local
5 jurisdiction are subject to the same standards for confidentiality as
6 required for the Department of Finance and Administration in using the
7 information contained in the sales and use tax records and reports.

8 (F) The director shall promulgate rules and prescribe
9 forms for requesting the sales and use tax records and reports as provided by
10 this subdivision (b)(22).

11 (G) As used in this subdivision (b)(22), “local
12 jurisdiction” means a county or city.