

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 83rd General Assembly
3 Regular Session, 2001
4

As Engrossed: S2/22/01

A Bill

Act 565 of 2001
HOUSE BILL 1457

5 By: Representative Boyd
6 By: *Senator Wooldridge*
7

For An Act To Be Entitled

10 AN ACT TO ALLOW THE ARKANSAS DEPARTMENT OF FINANCE AND
11 ADMINISTRATION TO PROVIDE COUNTY ASSESSORS WITH
12 CONFIDENTIAL INFORMATION THAT MAY HAVE A BEARING ON
13 PERSONAL PROPERTY TAX ASSESSMENTS AT THE COUNTY LEVEL;
14 AND FOR OTHER PURPOSES.

Subtitle

17 ALLOWS THE DEPARTMENT OF FINANCE AND
18 ADMINISTRATION TO PROVIDE CONFIDENTIAL
19 INFORMATION TO COUNTY ASSESSORS.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code 26-18-303(b), pertaining to the specific
25 entities to which the provisions against disclosures shall not apply, is
26 amended to read as follows:

27 (b) The provisions against disclosures shall not apply to the
28 following:

29 (1) Publication of statistics by the director classified to
30 prevent the identification of a particular taxpayer;

31 (2) Use of the information in records filed under any state tax
32 law by the director when conducting any audit or investigation of any taxpayer
33 in regard to any state tax;

34 (3)(A) Disclosure of information to the Attorney General of this
35 state, any prosecuting attorney, or any other individual who is empowered by
36 law to prosecute criminal and civil violations of any state tax law when the

1 director initiates the investigation.

2 (B) If the prosecution is initiated by the Attorney General
3 or a prosecuting attorney, the director shall not disclose any information
4 unless required by subpoena issued by a circuit court.

5 (C) Information may be introduced as evidence by the
6 Attorney General, a prosecuting attorney, or other individual so empowered
7 when he is prosecuting any civil or criminal violation of state tax law;

8 (4) Disclosure compelled by any Arkansas circuit or chancery
9 court, the Arkansas Supreme Court, or any United States federal court of
10 information involved in any case or controversy before that court;

11 (5) Disclosure by the taxpayer or his authorized agent or by the
12 director, at the taxpayer's request, of any information which the director has
13 concerning that taxpayer;

14 (6) Disclosure by the director, at his discretion, of information
15 from the records of any state tax law to comparable officials of any other
16 state or the United States who are charged with the administration of a
17 similar tax;

18 (7) Disclosure of motor vehicle titling and registration
19 information, all licenses and permits issued to owners and operators of coin-
20 operated amusement machines pursuant to §§ 26-57-402, 26-57-408 - 26-57-421,
21 and 26-77-303, and tax records, files, and other information relating to sales
22 of aviation fuel at airports and other aviation fuel outlets;

23 (8) Disclosure of information other than income tax information
24 at an administrative hearing held regarding the issuance, cancellation,
25 revocation, or suspension of licenses or permits issued by the director or any
26 other state agency or department;

27 (9)(A) Disclosure to the Arkansas Student Loan Authority, the
28 Department of Higher Education, the Student Loan Guarantee Foundation of
29 Arkansas, or any Arkansas public institution of higher education of the last
30 known address or whereabouts or the last known employer of any person from
31 whom these agencies are charged with collecting a student loan or other
32 student indebtedness.

33 (B) In providing such information, the director shall not
34 allow the Arkansas Student Loan Authority, the Student Loan Guarantee
35 Foundation of Arkansas, the Department of Higher Education, or any Arkansas
36 public institution of higher education to examine the tax return;

1 (10)(A) In order to ensure proper payment to vendors by all
2 agencies of state government or by county governments or city governments,
3 information about the receipt or nonreceipt of sales tax permits by vendors
4 must be made available by the director upon request by these agencies of state
5 government or by county governments or city governments.

6 (B) Therefore, notwithstanding any provision of this
7 chapter or any other law to the contrary, in instances where state agencies,
8 boards, commissions, and other branches of state government or county
9 governments or city governments identify to the director the identity of
10 vendors receiving payments and ask the director whether these vendors have
11 been issued sales tax permits, the director shall answer these inquiries;

12 (11) Disclosure of the name of any taxpayer and the amount
13 of any tax credit, tax rebate, tax discount, or commission for the collection
14 of a tax received by such taxpayer from the following tax incentive
15 provisions:

16 (A) Discount for prompt payment, § 26-52-503;

17 (B) Economic Investment Tax Credit Act, § 26-52-701
18 et seq.;

19 (C) Steel Mill Tax Incentives, §§ 26-52-901 - 26-52-
20 903 and 15-4-1101 et seq.;

21 (D) Motor fuel shrinkage allowance, § 26-55-
22 230(a)(1)(F);

23 (E) Commission for sale of stamps for cigarettes and
24 the collection of cigarette taxes, § 26-57-236(g), as amended by Acts 1997,
25 No. 434;

26 (F) Motion Picture Incentive Act of 1983, as amended,
27 § 26-4-201 et seq.;

28 (G) Credit on severance tax of oil producer, § 26-58-
29 204;

30 (H) Credit on severance tax of gas producer, § 26-58-
31 205;

32 (I) Refund of motor fuel tax by municipal buses, §
33 26-55-401 et seq.;

34 (J) Refund of distillate special fuel tax to
35 interstate users, §§ 26-56-214 and 26-56-215;

36 (K) Credit against severance tax for the discovery of

1 a commercial oil pool, § 15-72-706;

2 (L) Native wines - Subsidies, § 3-5-1001 et seq.;

3 (M) Native wines - Incentive grants, § 3-5-901 et
4 seq.;

5 (N) Native wines export incentives, § 3-5-607; and

6 (O)(i) Any other tax incentive program enacted after
7 January 1, 1991, which provides a tax credit, tax rebate, tax discount, or
8 commission for the collection of a tax, with the exception of any benefits
9 under the income tax laws of this state.

10 (ii) Provided, however, information which is
11 subject to disclosure under the provisions of subdivision (b)(11) of this
12 section shall not be disclosed if such information would give an advantage to
13 competitors or bidders or if such information is exempt from disclosure under
14 any other provision of law which exempts specified information from disclosure
15 under any such law;

16 (12) Disclosure of the list required by § 3-2-205(e)(4),
17 reporting to the Alcoholic Beverage Control Division and the Alcoholic
18 Beverage Control Board those taxpayers who hold a permit to sell alcoholic
19 beverages and who are delinquent in state taxes;

20 (13) Disclosure to the Tax Division of the Arkansas Public
21 Service Commission of information contained in motor fuel tax records
22 necessary to assess motor carrier companies for ad valorem taxation;

23 (14) Disclosure of the following information from corporate
24 franchise tax reports:

25 (A) The name and address of the corporation;

26 (B) The name of the corporation's president, vice
27 president, secretary, treasurer, and controller;

28 (C) The total authorized capital stock with par
29 value;

30 (D) The total issued and outstanding capital stock
31 with par value; and

32 (E) The state of incorporation; ~~and~~

33 (15) Disclosure compelled by a subpoena issued by a state
34 or federal prosecutor or grand jury or other state or federal entity with
35 subpoena power; and

36 (16) Disclosure to county tax assessors of information

1 which may affect personal property tax assessments, including information
2 obtained during the course of audits or investigations concerning motor
3 vehicles, boats, trailers, airplanes or other items of personal property which
4 may be subject to assessment in that county. Such information may only be
5 released following completion of an audit or investigation by the director and
6 following a determination by the director that there is a strong possibility
7 the taxpayer has failed to properly assess the taxpayer's personal property in
8 the county. In providing such information, the director shall not allow the
9 county tax assessors to examine any tax returns or audit records.

10 /s/ Boyd

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13 APPROVED: 3/5/2001
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