

1 State of Arkansas  
2 95th General Assembly  
3 Regular Session, 2025  
4

# A Bill

HOUSE BILL 1971

5 By: Representative Beaty Jr.  
6 By: Senator Gilmore  
7

## For An Act To Be Entitled

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

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17 TO AMEND THE REQUIREMENTS CONCERNING THE  
18 INFORMATION THAT SHALL BE PROVIDED TO A  
19 CITY OR COUNTY BY THE DEPARTMENT OF  
20 FINANCE AND ADMINISTRATION.  
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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25 SECTION 1. Arkansas Code § 26-18-303(h), concerning allowable  
26 disclosures of tax records maintained by the Department of Finance and  
27 Administration, is amended to read as follows:

28 (h)(1) Upon the request of a county government or a city government,  
29 the Secretary of the Department of Finance and Administration shall provide a  
30 report that includes a list of vendors within the requesting county or city  
31 who hold permits issued pursuant to under the Arkansas Gross Receipts Act of  
32 1941, § 26-52-101 et seq., or the Arkansas Compensating Tax Act of 1949, §  
33 26-53-101 et seq.

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



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

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

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

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

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

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

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

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

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