

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

A Bill

SENATE BILL 502

4
5 By: Senator Crowell
6 By: Representative Eaton

For An Act To Be Entitled

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

Subtitle

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

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

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

25 26-51-921. Filing of form 1099.

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

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

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

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



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