

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

A Bill

SENATE BILL 7

4
5 By: Senator C. Penzo
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For An Act To Be Entitled

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

Subtitle

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17 TO ALLOW MEMBERS OF THE GENERAL ASSEMBLY
18 TO REQUEST A SALES AND USE TAX REPORT
19 FROM THE DEPARTMENT OF FINANCE AND
20 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 § 26-73-115 is amended to read as follows:
26 26-73-115. Sales and use tax reports.

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

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

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

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



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

3 (1) The chief executive officer of a county, city, or town; or

4 (2) A member of the General Assembly.

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

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