



STATE OF ARKANSAS
Office of the Attorney General

Winston Bryant
Attorney General

Telephone:
(501) 682-2007

Opinion No. 94-114

June 2, 1994

The Honorable Tim Wooldridge
State Representative
100 College Drive
Paragould, AR 72450

Dear Representative Wooldridge:

This is in response to your request for an opinion regarding an exemption from filing a form 1099 for income tax purposes. Your question pertains to an exemption for individuals who drive vehicles home at night and who are on call twenty-four hours a day. An exemption is sought on behalf of certain county officials and employees.

Because this question involves an interpretation of the federal Internal Revenue Code, it is not within the usual scope of an Attorney General opinion. The Internal Revenue Service could, presumably, provide helpful information in this regard. The individuals in question may also wish to consider seeking an interpretation from the Revenue Division of the State Department of Finance and Administration. These two courses of action provide, in my opinion, the only clear means of obtaining the desired exemption.

I regret that I am unable to resolve this matter, but it is my hope that the foregoing will provide assistance in selecting a course of action.

The foregoing opinion, which I hereby approve, was prepared by Assistant Attorney General Elisabeth A. Walker.

Sincerely,

A handwritten signature in cursive script that reads "Winston Bryant".
WINSTON BRYANT
Attorney General

WB:cyh