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	As Engrossed: H2/13/03	
2	84th General Assembly	A Bill	Act 335 of 2003
3	Regular Session, 2003		SENATE BILL 54
4			
5	By: Senator Altes		
6	By: Representative Penix		
7			
8			
9	For An Act To Be Entitled		
10	AN ACT TO REQUIRE THE DEPARTMENT OF FINANCE AND		
11	ADMINISTRATION TO NOTIFY CITIES AND COUNTIES WHEN		
12	IT AUDITS AND ASSESSES ADDITIONAL MIXED DRINK		
13	TAXES AGAINST A TAXPAYER OR PRIVATE CLUB; AND FOR		
14	OTHER PUR	POSES.	
15			
16		Subtitle	
17	TO PRO	VIDE NOTICE TO CITIES AND COUNTIES	
18	WHEN T	HE DEPARTMENT OF FINANCE AND	
19	ADMINI	STRATION ASSESSES ADDITIONAL MIXED	
20	DRINK '	TAXES AGAINST A TAXPAYER.	
21			
22			
23	BE IT ENACTED BY THE GEN	NERAL ASSEMBLY OF THE STATE OF ARKAN	SAS:
24			
25	SECTION 1. Arkans	sas Code § 3-9-213, concerning the g	ross receipts and
26	supplemental tax on the sale of alcoholic beverages consumed on the premises,		
27	is amended to add an add	ditional subsection to read as follow	√s:
28	(f)(1) The Depart	ment of Finance and Administration	shall notify the
29	city or county of an audit for the supplemental tax on the sale of alcoholic		
30	beverages consumed on the premises if:		
31	(A) T	The department audits a taxpayer;	
32	<u>(B) 1</u>	The department makes an assessment re	elated to the
33	audit against the taxpayer; and		
34	(C) T	The taxpayer operates in a city or co	ounty that imposes
35	a supplemental tax on the sale of alcoholic beverages consumed on the		
36	premises under § 3-9-214.		

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1	(2) The city or county may use this information to administer			
2	its supplemental tax on the sale of alcoholic beverages consumed on the			
3	premises.			
4	(3) A city or county provided information under this subsection			
5	(f) is subject to all of the confidentiality requirements of § 26-18-303.			
6				
7	SECTION 2. Arkansas Code § 3-9-223, concerning permits and taxes on			
8	private clubs, is amended to add an additional subsection to read as follows:			
9	(h)(1) The Department of Finance and Administration shall notify the			
10	city or county of an audit for the supplemental tax on the sale of alcoholic			
11	beverages consumed on the premises if:			
12	(A) The department audits a private club;			
13	(B) The department makes an assessment related to the			
14	audit against the private club; and			
15	(C) The private club operates in a city or county that			
16	imposes a supplemental tax on the sale of alcoholic beverages consumed on the			
17	<pre>premises under § 3-9-223(f).</pre>			
18	(2) The city or county may use this information to administer			
19	its supplemental tax on the sale of alcoholic beverages consumed on the			
20	premises.			
21	(3) A city or county provided information under this subsection			
22	(h) is subject to all of the confidentiality requirements of § 26-18-303.			
23				
24	/s/ Altes, et al			
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27	APPROVED: 3/10/2003			
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