

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
2 84th General Assembly
3 Regular Session, 2003
4

A Bill

Act 383 of 2003
SENATE BILL 344

5 By: Senators Wooldridge, Miller, Glover
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For An Act To Be Entitled

9 AN ACT TO DELETE THE REQUIREMENT THAT LOCAL
10 GOVERNMENTS FILE A MAP WITH THE DEPARTMENT OF
11 FINANCE AND ADMINISTRATION SHOWING RECENTLY
12 ANNEXED AREAS FOR PURPOSES OF LOCAL SALES TAX
13 COLLECTIONS; AND FOR OTHER PURPOSES.
14

Subtitle

15 AN ACT TO DELETE THE REQUIREMENT THAT
16 LOCAL GOVERNMENTS FILE A MAP WITH THE
17 DEPARTMENT OF FINANCE AND ADMINISTRATION
18 FOR PURPOSES OF LOCAL SALES TAX
19 COLLECTIONS.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. Arkansas Code § 14-164-330 is amended to read as follows:

27 14-164-330. Capital improvement bonds - Local sales and use tax -
28 Notice to Director of the Department of Finance and Administration.

29 ~~(a)~~ As soon as is feasible and no later than ten (10) days following
30 each of the events set forth in the ordinance with reference to the procedure
31 for the adoption or abolition of the local sales and use tax and the
32 effective dates of the action, the clerk shall notify the director of such
33 event.

34 ~~(b) Accompanying the first of any such notices, the clerk shall~~
35 ~~provide to the director a map of the municipality or county clearly showing~~
36 ~~the boundaries thereof.~~

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SECTION 2. Arkansas Code § 14-164-331 is amended to read as follows:

14-164-331. Capital improvement bonds - Local sales and use tax -
Alteration of municipal boundaries.

~~(a) If a municipality in which a local sales and use tax has been imposed in the manner provided for in this subchapter thereafter changes or alters its boundaries, the clerk of the municipality shall forward to the director a certified copy of the ordinance annexing or detaching territory from the municipality and a map clearly showing the territory annexed or detached.~~

~~(b) After the receipt of the ordinance and map, any tax imposed under this subchapter shall be effective in the added territory or abolished in the detached territory on the first day of the first calendar month following the expiration of thirty (30) days from the date that the annexation or detachment becomes effective.~~

If a municipality in which a local sales and use tax has been imposed in the manner provided for in this subchapter, changes or alters its boundaries, any tax imposed under this subchapter shall be effective in the added territory or abolished in the detached territory on the first day of the first calendar month following the expiration of thirty (30) days from the date that the annexation or detachment becomes effective.

SECTION 3. Arkansas Code § 26-74-211 is amended to read as follows:

26-74-211. Notification of results.

Within ten (10) days after the certification of the votes of any election resulting in the adoption or abolition of a tax levied pursuant to this subchapter, the county court shall notify the director of such results and furnish the director with a map clearly indicating the boundaries of the county and the boundaries of each incorporated area within the county.

SECTION 4. Arkansas Code § 26-74-311 is amended to read as follows:

26-74-311. Notification of results.

Within ten (10) days after the certification of the votes of any election resulting in the adoption or abolition of a tax levied pursuant to this subchapter, the county court shall notify the director of the results and furnish the director with a map clearly indicating the boundaries of the

1 ~~county and the boundaries of each incorporated area within the county.~~

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3 SECTION 5. Arkansas Code § 26-75-211 is amended to read as follows:
4 26-75-211. Notification required.

5 (a) As soon as is feasible, and no later than ten (10) days following
6 each of the events set forth in this ordinance with reference to the
7 procedure for the adoption or abolition of such tax and the effective dates
8 of such action, the city clerk of the city shall notify the director of such
9 event. ~~Accompanying the first of any such notices, the city clerk shall send~~
10 ~~to the director a map of the city clearly showing the boundaries thereof.~~

11 (b) If any such city in which a local sales and use tax has been
12 imposed in the manner provided for in this subchapter shall thereafter change
13 or alter its boundaries, ~~the city clerk of the city shall forward to the~~
14 ~~director a certified copy of the ordinance adding or detaching territory from~~
15 ~~the city, which shall be accompanied by a map clearly showing the territory~~
16 ~~added thereto or detached therefrom. After receipt of the ordinance and map,~~
17 the tax imposed under this subchapter shall be effective in the added
18 territory or abolished in the detached territory on the first day of the
19 first month of the calendar quarter following the expiration of thirty (30)
20 days from the date that the annexation or detachment becomes effective.

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22 SECTION 6. Arkansas Code § 26-75-311 is amended to read as follows:
23 26-75-311. Notification required.

24 (a) As soon as is practicable, and no later than ten (10) days
25 following each of the events set forth in this ordinance with reference to
26 the procedure for the adoption or abolition of such tax and the effective
27 dates of such action, the city clerk of the city shall notify the director of
28 such event. ~~Accompanying the first of any such notices, the city clerk shall~~
29 ~~send to the director a map of the city clearly showing the boundaries~~
30 ~~thereof.~~

31 (b) If any such city in which a local sales and use tax has been
32 imposed in the manner provided for in this subchapter shall thereafter change
33 or alter its boundaries, ~~the city clerk of the city shall forward to the~~
34 ~~director a certified copy of the ordinance adding or detaching territory from~~
35 ~~the city, which shall be accompanied by a map clearly showing the territory~~
36 ~~added thereto or detached therefrom. After receipt of the ordinance and the~~

1 ~~map,~~ the tax imposed under this subchapter shall be effective in the added
2 territory or abolished in the detached territory on the first day of the
3 first month of the calendar quarter following the expiration of thirty (30)
4 days from the date that the annexation or detachment becomes effective.

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6 SECTION 7. Arkansas Code § 26-75-404(e), concerning the adoption of
7 local taxes, is amended to read as follows:

8 (e)(1) If a majority of electors voting on the issue vote "FOR" the
9 levy of the tax, a copy of the mayor's proclamation of the results of the
10 election shall be transmitted to the Director of the Department of Finance
11 and Administration of the State of Arkansas within ten (10) days after the
12 election.

13 ~~(2)(A) At the time of transmitting the proclamation, the clerk~~
14 ~~shall also send to the director a map of the city or town clearly showing the~~
15 ~~boundaries of the city or town.~~

16 ~~(B)(i) If any such city or town shall thereafter change or~~
17 ~~alter its boundaries, the city or town clerk shall forward to the director a~~
18 ~~certified copy of the ordinance adding or detaching territory from the city~~
19 ~~or town, and the ordinance shall be accompanied by a map clearly showing the~~
20 ~~territory added or detached.~~

21 ~~(ii) After receipt of the ordinance and map, the tax~~
22 ~~imposed under this subchapter shall be effective in the added territory or~~
23 ~~abolished in the detached territory on the first day of the first month of~~
24 ~~the calendar quarter following the expiration of thirty (30) days from the~~
25 ~~date that the annexation or detachment becomes effective.~~

26 (2) If any city or town shall change or alter its boundaries,
27 the tax imposed under this subchapter shall be effective in the added
28 territory or abolished in the detached territory on the first day of the
29 month of the calendar quarter following the expiration of thirty (30) days
30 from the date that the annexation or detachment becomes effective.

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33 APPROVED: 03/17/2003
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