

Hall of the House of Representatives
84th General Assembly - Second Extraordinary Session, 2003
Amendment Form

Subtitle of House Bill No. 1124

"TO REPEAL THE DISCOUNT FOR PROMPT PAYMENT OF SALES TAXES."

Amendment No. 2 to House Bill No. 1124.

Amend House Bill No. 1124 as engrossed, H1/21/04 (version: 01-21-2004 08:58):

Immediately following SECTION 2, add an additional section to read as follows:

"SECTION 3. Arkansas Code § 26-52-501(g), concerning the due date for payment of gross receipts tax, is amended to read as follows:

(g) If not paid on or before the twentieth of that month the tax shall be delinquent from that date. ~~However, no penalty for delinquency shall be assessed if payment is made on or before the first day of the month next following.~~ and shall be subject to the penalties for failure to pay a state tax on or before the date prescribed for payment under the Arkansas Tax Procedure Act, § 26-18-101 et seq."

AND

Appropriately renumber the sections of the bill.



The Amendment was read _____
By: Representative Hickinbotham
KWH/WLM - 01-22-2004 12:59
WLM075

Chief Clerk