

ARKANSAS SENATE
84th General Assembly - Second Extraordinary Session, 2003
Amendment Form

Subtitle of Senate Bill No. 24

"TO PROVIDE FOR THE CLOSURE OF BUSINESSES FAILING TO REPORT AND REMIT
SALES AND USE TAXES."

Amendment No. 3 to Senate Bill No. 24.

Amend Senate Bill No. 24 as originally introduced:

Page 4, delete line 14 and substitute, "Class A misdemeanor."

AND

Page 4, line 28, add a new subsection to read as follows:

"(e)(1) It is unlawful for a business to continue in operation after a business closure order is issued that is:

(A) Upheld on appeal under this subchapter; or

(B) Not appealed by the delinquent taxpayer under this

subchapter.

(2) Any person responsible for the decision to operate the business in violation of this subchapter shall upon conviction be guilty of a Class A misdemeanor."

AND

Page 5 line 4 add a new sentence to read as follows:

"If the business is located in the noncompliant taxpayer's home, the director shall not lock or otherwise secure the business but may post the notice under subsection (a) of this section."



The Amendment was read the first time, rules suspended and read the second time and _____

By: Senator T. Smith
KWH/WLM - 12-17-2003 14:09
WLM023

Secretary