

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. 4 to Senate Bill No. 24.

Amend Senate Bill No. 24 as engrossed, S12/18/03 (version: 12-18-2003 09:24):

Page 2, delete lines 4 through 14 and substitute the following:

"taxpayer as defined by § 26-18-104(18), subject to the administrative and judicial appeal procedures in this subchapter, if the noncompliant taxpayer, for three (3) times within any consecutive twenty-four month period, fails to either:

(1) report gross receipts or compensating use tax in the manner required by Arkansas law; or

(2) remit gross receipts or compensating use tax for the reporting period that the tax is due.

(b) The director shall give notice to the noncompliant taxpayer that the third delinquency in reporting or remitting tax in any consecutive twenty-four month period will result in the closure of the business. The notice must be in writing and delivered to the noncompliant taxpayer by the United States Postal Service or by hand delivery

(c)(1) If the noncompliant taxpayer has a third delinquency in reporting or remitting tax in any consecutive twenty-four month period after the issuance of the notice provided in subsection (b) of this section, the director shall notify the noncompliant taxpayer by certified mail or by hand delivery that the business will be closed within five (5) business days from the date of the notice unless the noncompliant taxpayer makes arrangements with the director to satisfy the tax delinquency.

(2) When the fifth day falls on a Saturday, Sunday, or legal holiday, the performance of the act is considered timely if it is performed on the next succeeding business day that is not a Saturday, Sunday, or legal holiday."

AND

Page 2, line 26, add "business" between "(5)" and "days"

AND



Page 3, line 15, add "calendar" between "(14)" and "days"

AND

Page 3, line 36, add "calendar" between "(20)" and "days"

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

By: Senator T. Smith

KWH/WLM - 12-18-2003 13:24

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Secretary