

ARKANSAS SENATE
92nd General Assembly - Regular Session, 2019
Amendment Form

Subtitle of Senate Bill No. 77

TO AMEND THE LAW TO REDUCE THE ADMINISTRATIVE FEE CHARGED BY THE STATE TO
COLLECT SALES TAX.

Amendment No. 1 to Senate Bill 77

Amend Senate Bill No. 77 as originally introduced:

Page 1, line 24, delete "one-half" and substitute "five-tenths"

AND

Immediately following SECTION 1 of the bill, add the following:

“SECTION 2. Arkansas Code § 26-74-214(a)(2)(A), concerning the costs of tax collection, is amended to read as follows:

(2)(A) Upon receipt of the funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the funds as a charge by the state for its services as specified in this subchapter and all other subchapters authorizing county sales and use taxes and shall credit the ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the funds to the Constitutional Officers Fund and the State Central Services Fund.

SECTION 3. Arkansas Code § 26-74-313(d)(3), concerning the costs of tax collection, is amended to read as follows:

(3) Transmittals shall be made at least quarterly in each fiscal year. Funds so transmitted may be used by the cities and counties for any purpose for which the city's general funds or county's general funds may be used. Before transmitting these funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the sum collected as



a charge by the state for its services specified in this subchapter, and the amount so deducted shall be deposited by the Treasurer of State to the credit of the Constitutional Officers Fund and the State Central Services Fund or to any successor State Treasury fund or funds established by law to replace the Constitutional Officers Fund and the State Central Services Fund.

SECTION 4. Arkansas Code § 26-74-409(a)(2)(A), concerning the costs of tax collection, is amended to read as follows:

(2)(A) Upon receipt of the funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) thereof as a charge by the state for its services as specified in this subchapter and shall credit the ~~three percent (3%)~~ one and five-tenths percent (1.5%) to the Constitutional Officers Fund and the State Central Services Fund.

SECTION 5. Arkansas Code § 26-74-609(a)(2)(A), concerning the costs of tax collection, is amended to read as follows:

(2)(A) Upon receipt of the funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the funds as a charge by the state for its services as specified in this subchapter and shall credit the ~~three percent (3%)~~ one and five-tenths percent (1.5%) to the Constitutional Officers Fund and the State Central Services Fund.

SECTION 6. Arkansas Code § 26-75-217(a)(2), concerning the costs of tax collection, is amended to read as follows:

(2) Before transmitting such funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the sum collected from each such city during such period as a charge by the state for its services specified in this subchapter, and the amount so deducted shall be deposited by the Treasurer of State to the credit of the account of the Constitutional Officers Fund and the State Central Services Fund.

SECTION 7. Arkansas Code § 26-75-506(a), concerning the costs of tax collection, is amended to read as follows:

(a) All revenues collected by the Director of the Department of Finance and Administration pursuant to the provisions of this subchapter, less ~~three percent (3%)~~ one and five-tenths percent (1.5%) thereof which shall be

deducted as a cost of collection and deposited into the State Treasury to the credit of the Constitutional Officers Fund and the State Central Services Fund, shall be remitted by the director to the levying city at the same time the director remits sales tax revenues to the State Treasury.

SECTION 8. Arkansas Code § 26-81-107(b)(1), concerning the costs of tax collection, is amended to read as follows:

(b)(1) Upon receipt of the funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the funds as a charge by the state for its services as specified in this chapter and shall credit the ~~three percent (3%)~~ one and five-tenths percent (1.5%) to the Constitutional Officers Fund and the State Central Services Fund.

SECTION 9. Arkansas Code § 26-82-111(a)(2), concerning the costs of tax collection, is amended to read as follows:

(2) Before transmitting the funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the sum collected from each levying entity during the period as a charge by the state for its services specified in this chapter, and the amount deducted shall be deposited by the Treasurer of State to the credit of the account of the Constitutional Officers Fund and the State Central Services Fund.”

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

By: Senator D. Wallace
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Secretary