

*.As Engrossed: 3/6/91*

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **Regular Session, 1991**

# **A Bill**

**HOUSE BILL 1129**

4 **By: Representative Louis McJunkin**

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## **For An Act To Be Entitled**

8 "AN ACT TO PROVIDE THAT THE COMMISSIONER OF REVENUE SHALL  
9 NOTIFY ALL TAX PERMIT HOLDERS OF CHANGES TO STATE SALES  
10 AND USE TAX LAWS WITHIN THIRTY DAYS OF ADJOURNMENT; AND  
11 FOR OTHER PURPOSES."

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14 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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16 SECTION 1. The Commissioner of Revenue of the Arkansas Department of  
17 Finance and Administration shall give each gross receipts tax permit holder  
18 under Arkansas Code 26-52-201 written notice of any new state sales and use  
19 tax law or any change in the present state sales and use tax law within thirty  
20 (30) days after the adjournment of the General Assembly.

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22 SECTION 2. All provisions of this act of a general and permanent nature  
23 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
24 Revision Commission shall incorporate the same in the Code.

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26 SECTION 3. If any provision of this act or the application thereof to  
27 any person or circumstance is held invalid, such invalidity shall not affect  
28 other provisions or applications of the act which can be given effect without  
29 the invalid provision or application, and to this end the provisions of this  
30 act are declared to be severable.

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32 SECTION 4. All laws and parts of laws in conflict with this act are  
33 hereby repealed.

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*/s/ Louis McJunkin*

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