

As Engrossed: 4/8/93

1 **State of Arkansas**

2 **79th General Assembly**

3 **Regular Session, 1993**

4 **By: Representatives Cunningham, J. Wilson, Parkerson, and Schexnayder**

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For An Act To Be Entitled

8 *"AN ACT TO AMEND ARK. CODE ANN. § 26-51-902 TO PROVIDE*
9 *THAT AGRICULTURAL EMPLOYERS WHO HAVE FOUR OR MORE*
10 *EMPLOYEES IN A REPORTING PERIOD AND WHO ARE REQUIRED TO*
11 *WITHHOLD FOR FEDERAL PURPOSES MUST WITHHOLD AND PAY OVER*
12 *ARKANSAS INCOME TAXES, AND FOR OTHER PURPOSES."*

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Subtitle

15 *"AN ACT REQUIRING TAXES TO BE WITHHELD BY CERTAIN*
16 *AGRICULTURAL EMPLOYERS."*

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

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20 *SECTION 1. Arkansas Code 26-51-902(1) is amended to read as follows:*

21 *"(1) 'Agricultural labor' means agricultural labor as defined in 26*
22 *U.S.C. § 3121(g), as in effect January 1, 1993."*

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24 *SECTION 2. Ark. Code Ann. §26-51-902(13) is hereby amended to read as*
25 *follows:*

26 *"(13) 'Wages' means remuneration in cash or other form for services*
27 *performed by an employee for an employer, except that it shall not include*
28 *remuneration paid:*

29 *(A) For domestic service in a private home, local college club, or local*
30 *chapter of a college fraternity or sorority;*

31 *(B) For agricultural labor, except that an agricultural employer, who*
32 *pays wages (as defined in 26 U.S.C. § 3121(a), as in effect on January 1,*
33 *1993) to four (4) or more employees during any reporting period shall be*
34 *required to collect, account for and pay over Arkansas income taxes for that*
35 *reporting period. Employers who pay wages for agricultural labor to three (3)*

1 or fewer employees during any reporting period shall have the option to
2 collect, account for and pay over Arkansas income taxes for each reporting
3 period, if they so choose.

4 (C) For services not in the course of the employee's trade or business
5 performed by an employee in any calendar quarter unless the remuneration paid
6 for such services is one hundred fifty dollars (\$150) or more; or

7 (D) For services performed by an ordained, commissioned, or licensed
8 minister of a church in the exercise of his ministry or by a member of a
9 religious order performing duties required by the order."

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11 SECTION 3. The provisions of this Act shall be in full force and effect
12 for all income years beginning on and after January 1, 1994.

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14 SECTION 4. Code. All provisions of this Act of a general and permanent
15 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
16 Code Revision Commission shall incorporate the same in the Code.

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18 SECTION 5. Severability. If any provision of this Act or the
19 application thereof to any person or circumstance is held invalid, such
20 invalidity shall not affect other provisions or applications of the Act which
21 can be given effect without the invalid provision or application, and to this
22 end the provisions of this Act are declared to be severable.

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24 SECTION 6. General Repealer. All laws and parts of laws in conflict
25 with this Act are hereby repealed.

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29 /s/Ernest Cunningham, et al

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