

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**

A Bill

HOUSE BILL

4 **By: Representatives Jones, Purdom and Schexnayder**

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For An Act To Be Entitled

8 "AN ACT TO AMEND ARK. CODE ANN. §26-52-203 TO PROVIDE FOR
9 A FEE FOR OBTAINING A SALES TAX PERMIT; TO PROVIDE A FEE
10 STRUCTURE FOR THE ANNUAL RENEWAL OF PERMITS; AND FOR OTHER
11 PURPOSES."

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Subtitle

14 "AN ACT TO ESTABLISH FEES TO OBTAIN AND RENEW SALES TAX
15 PERMITS."

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

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20 SECTION 1. Ark. Code Ann. §26-52-203 is hereby amended to read as
21 follows: "26-52-203. Permit Fees.

22 (a) Beginning July 1, 1993, the director shall require, prior to the
23 issuance of any new Arkansas gross receipts tax permit, a fee of fifty dollars
24 (\$50.00), which shall be attached with each new application for a permit.

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26 (b) All permits shall expire on June 30 following the date of issue.

27 (c) All permits shall be renewed and an annual renewal fee paid on or
28 before July 1 of each year. The annual renewal fee shall be calculated as
29 follows:

30 (1) If the taxpayer remitted two hundred and fifty dollars
31 (\$250.00) or more in state sales tax, including any permit fee or annual
32 renewal fee paid, during the previous calendar year, no annual renewal fee
33 shall be due upon renewal of the permit.

34 (2) If the taxpayer remitted less than two hundred and fifty
35 dollars (\$250.00) in state sales tax, including any permit fee or annual

1 renewal fee paid, during the previous calendar year, the permit fee shall be
2 the difference between two hundred and fifty dollars (\$250.00) and the amount
3 of state sales tax remitted during the previous calendar year. However, the
4 permit fee shall not be less than five dollars (\$5.00) nor more than fifty
5 dollars (\$50.00).

6 (d) All persons doing a retail business in this state, which business
7 is subject to the provisions of this act, who do not have a permanent business
8 domicile in this state, shall make a sufficient cash deposit or sufficient
9 bond with the director to cover their annual sales tax before doing business
10 in this state or before receiving a permit to do business in this state as
11 provided in §26-52-202.

12 (e) All revenues derived from the fees imposed by this section shall be
13 deposited in the State Treasury as a nonrevenue receipt credited to the State
14 Central Services Fund for use by the Revenue Division."
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16 SECTION 2. All provisions of this act of a general and permanent nature
17 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
18 Revision Commission shall incorporate the same in the Code.
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20 SECTION 3. If any provision of this act or the application thereof to
21 any person or circumstance is held invalid, such invalidity shall not affect
22 other provisions or applications of the act which can be given effect without
23 the invalid provision or application, and to this end the provisions of this
24 act are declared to be severable.
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26 SECTION 4. All laws and parts of laws in conflict with this act are
27 hereby repealed.
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29 SECTION 5. Emergency Clause. It is hereby found and determined by the
30 General Assembly of the State of Arkansas that the refundable deposit required
31 to obtain a sales tax permit creates an administrative burden on the
32 Department of Finance and Administration and on the taxpayers; that the
33 deposit also creates a financial hardship on the taxpayers; that an annual
34 permit fee would ease this burden on the department and on the taxpayers; and
35 that for efficient administration of this act, it should become effective on

1 July 1, 1993. Therefore, an emergency is hereby declared to exist and this
2 act being necessary for the preservation of the public peace, health and
3 safety shall be in full force and effect from and after its passage and
4 approval.

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