

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003
4

A Bill

SENATE BILL 54

5 By: Senator Altes
6
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For An Act To Be Entitled

9 AN ACT TO REQUIRE THE DEPARTMENT OF FINANCE AND
10 ADMINISTRATION TO NOTIFY CITIES AND COUNTIES WHEN
11 IT AUDITS AND ASSESSES ADDITIONAL MIXED DRINK
12 TAXES AGAINST A TAXPAYER OR PRIVATE CLUB; AND FOR
13 OTHER PURPOSES.
14

Subtitle

15 TO PROVIDE NOTICE TO CITIES AND COUNTIES
16 WHEN THE DEPARTMENT OF FINANCE AND
17 ADMINISTRATION ASSESSES ADDITIONAL MIXED
18 DRINK TAXES AGAINST A TAXPAYER.
19
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21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. Arkansas Code § 3-9-213, concerning the gross receipts and
25 supplemental tax on the sale of alcoholic beverages consumed on the premises,
26 is amended to add an additional subsection to read as follows:

27 (f)(1) The Department of Finance and Administration shall notify the
28 city or county of an audit for the supplemental tax on the sale of alcoholic
29 beverages consumed on the premises if:

30 (A) The department audits a taxpayer;

31 (B) The department makes an assessment related to the
32 audit against the taxpayer; and

33 (C) The taxpayer operates in a city or county that imposes
34 a supplemental tax on the sale of alcoholic beverages consumed on the
35 premises under § 3-9-214.

36 (2) The city or county may use this information to administer



1 its supplemental tax on the sale of alcoholic beverages consumed on the
2 premises.

3 (3) A city or county provided information under this subsection
4 (f) is subject to all of the confidentiality requirements of § 26-18-303.

5
6 SECTION 2. Arkansas Code § 3-9-223, concerning permits and taxes on
7 private clubs, is amended to add an additional subsection to read as follows:

8 (h)(1) The Department of Finance and Administration shall notify the
9 city or county of an audit for the supplemental tax on the sale of alcoholic
10 beverages consumed on the premises if:

11 (A) The department audits a private club;

12 (B) The department makes an assessment related to the
13 audit against the private club; and

14 (C) The private club operates in a city or county that
15 imposes a supplemental tax on the sale of alcoholic beverages consumed on the
16 premises under § 3-9-223(f).

17 (2) The city or county may use this information to administer
18 its supplemental tax on the sale of alcoholic beverages consumed on the
19 premises.

20 (3) A city or county provided information under this subsection
21 (h) is subject to all of the confidentiality requirements of § 26-18-303.