

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

As Engrossed: H2/13/03

A Bill

SENATE BILL 54

5 By: Senator Altes
6 *By: Representative Penix*
7

For An Act To Be Entitled

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

Subtitle

16 TO PROVIDE NOTICE TO CITIES AND COUNTIES
17 WHEN THE DEPARTMENT OF FINANCE AND
18 ADMINISTRATION ASSESSES ADDITIONAL MIXED
19 DRINK TAXES AGAINST A TAXPAYER.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. Arkansas Code § 3-9-213, concerning the gross receipts and
26 supplemental tax on the sale of alcoholic beverages consumed on the premises,
27 is amended to add an additional subsection to read as follows:

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

31 (A) The department audits a taxpayer;

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

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



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

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

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

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

12 (A) The department audits a private club;

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

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

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

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

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24 */s/ Altes, et al*