

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 87th General Assembly  
3 Regular Session, 2009

# A Bill

HOUSE BILL 1949

4  
5 By: Representative Carter  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO CONFORM THE TIME PERIOD FOR CLAIMING A  
10 LOCAL TAX CREDIT OR REBATE FOR STREAMLINED SALES  
11 TAX PURPOSES WITH THE TIME PERIOD FOR CLAIMING A  
12 CREDIT OR REBATE UNDER THE ARKANSAS TAX PROCEDURE  
13 ACT; AND FOR OTHER PURPOSES.  
14

## Subtitle

15  
16 TO CONFORM THE TIME PERIOD FOR CLAIMING  
17 A LOCAL TAX CREDIT OR REBATE FOR  
18 STREAMLINED SALES TAX PURPOSES WITH THE  
19 TIME PERIOD FOR CLAIMING A CREDIT OR  
20 REBATE UNDER THE ARKANSAS TAX PROCEDURE  
21 ACT.  
22  
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
25

26 SECTION 1. Arkansas Code § 26-52-523(d), concerning rebates on local  
27 sales and use tax, is amended to read as follows:

28 (d) ~~No credit or rebate under this section shall be paid for any claim~~  
29 ~~filed after six (6) months from the date of the qualifying purchase or after~~  
30 ~~six (6) months from the date of payment, if later.~~ A claim for credit or  
31 rebate under this section shall be filed by the purchaser within three (3)  
32 years from the time of the qualifying purchase or two (2) years from the time  
33 the tax was paid, whichever of the periods expires later.  
34

35 SECTION 2. Applicability – Do Not Codify. For claims for credit or  
36 rebate under § 26-52-523 that arose before the effective date of this act, §



1 26-52-523(d) as amended by this act shall apply to the claim if the claim  
2 period in effect when the claim arose has not expired before the effective  
3 date of this act.

4  
5 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the  
6 General Assembly of the State of Arkansas that the time period provided for  
7 recovering excess local taxes paid subject to credit or rebate under  
8 Streamlined Sales and Use Tax legislation adopted in 2007 is substantially  
9 shorter than the time period provided for filing for other state and local  
10 tax credits and refunds under the Arkansas Tax Procedure Act, § 26-18-306;  
11 that the six-month time period for recovering the excess taxes paid under  
12 these circumstances creates a hardship for taxpayers and is not consistent  
13 with most internal tax compliance procedures or the manner in which most  
14 taxpayers obtain the services of tax professionals; and that the time period  
15 for such claims should be conformed to the time period provided for other  
16 state and local tax credits and refunds as set out in the Arkansas Tax  
17 Procedure Act. Therefore, an emergency is declared to exist and this act  
18 being immediately necessary for the preservation of the public peace, health,  
19 and safety shall become effective on:

20 (1) The date of its approval by the Governor;

21 (2) If the bill is neither approved nor vetoed by the Governor,  
22 the expiration of the period of time during which the Governor may veto the  
23 bill; or

24 (3) If the bill is vetoed by the Governor and the veto is  
25 overridden, the date the last house overrides the veto.