

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017  
4

# A Bill

SENATE BILL 663

5 By: Senators Files, J. Dismang  
6

## For An Act To Be Entitled

8 AN ACT TO CLARIFY THE LAW CONCERNING THE COLLECTION  
9 OF SALES TAX AND THE TOURISM TAX BY CERTAIN SELLERS;  
10 TO CLARIFY THAT AN ACCOMMODATIONS INTERMEDIARY IS  
11 REQUIRED TO COLLECT AND REMIT THE SALES TAX AND  
12 TOURISM TAX DUE ON ARRANGEMENTS THE ACCOMMODATIONS  
13 INTERMEDIARY MAKES FOR THE SALE OR USE OF AN  
14 ACCOMMODATION; AND FOR OTHER PURPOSES.  
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## Subtitle

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18 TO CLARIFY THAT AN ACCOMMODATIONS  
19 INTERMEDIARY IS REQUIRED TO COLLECT AND  
20 REMIT THE SALES TAX AND TOURISM TAX DUE  
21 ON ARRANGEMENTS THE ACCOMMODATIONS  
22 INTERMEDIARY MAKES FOR THE SALE OR USE OF  
23 AN ACCOMMODATION.  
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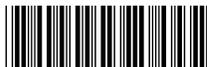
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26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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28 SECTION 1. DO NOT CODIFY. Purpose – Retroactivity.

29 (a) The purpose of this act is to clarify the law concerning the  
30 collection of sales tax and the tourism tax and to clarify the services for  
31 which the sales tax and tourism tax are owed.

32 (b) Because the clarifications in this act are not changes to the  
33 requirements under existing law, this act applies retroactively to January 1,  
34 1999.  
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36 SECTION 2. Arkansas Code § 26-52-301(3)(A), concerning the gross



1 receipts tax levied on certain products and services, is amended to read as  
2 follows:

3 (A)(i) Service of furnishing rooms, suites, condominiums,  
4 townhouses, rental houses, or other accommodations by hotels, apartment  
5 hotels, lodging houses, tourist camps, tourist courts, property management  
6 companies, accommodations intermediaries, or any other provider of  
7 accommodations to transient guests.

8 (ii) As used in subdivision (3)(A)(i) of this  
9 section, ~~“transient:~~

10 (a) “Accommodations intermediary” means a  
11 person other than the owner, operator, or manager of a room, suite,  
12 condominium, townhouse, rental house, or other accommodation;

13 (b) “Furnishing” means brokering,  
14 coordinating, making available for, or otherwise arranging for the sale or  
15 use of a room, suite, condominium, townhouse, rental house, or other  
16 accommodation by a purchaser; and

17 (c) “Transient guests” means those who rent  
18 accommodations other than their regular place of abode on less than a month-  
19 to-month basis;

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21 SECTION 3. Arkansas Code § 26-52-501, concerning the preparation of  
22 returns and payment of sales tax, is amended to add an additional subsection  
23 to read as follows:

24 (k) A person that collects a tax under this chapter shall remit the  
25 tax to the state in accordance with this subchapter.

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27 SECTION 4. Arkansas Code § 26-63-402(1), concerning the tourism tax  
28 imposed on certain goods and services, is amended to read as follows:

29 (1)(A) The service of furnishing a:

30 (i) Condominium, townhouse, or rental house to a  
31 transient guest; and

32 (ii) Guest room, suite, or other accommodation by a  
33 hotel, motel, lodging house, tourist camp, tourist court, property management  
34 company, an accommodations intermediary, or any other provider of an  
35 accommodation to a transient guest.

36 (B) As used in this subdivision (1), ~~“transient:~~

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(i) "Accommodations intermediary" means a person other than the owner, operator, or manager of a room, suite, condominium, townhouse, rental house, or other accommodation;

(ii) "Furnishing" means brokering, coordinating, making available for, or otherwise arranging for the sale or use of a room, suite, condominium, townhouse, rental house, or other accommodation by a purchaser; and

(iii) "Transient guest" means a person that rents an accommodation, other than the person's regular place of abode, on less than a month-to-month basis;