

Hall of the House of Representatives
92nd General Assembly - Regular Session, 2019
Amendment Form

Subtitle of Senate Bill No. 576

TO REFORM THE TAX LAWS CONCERNING THE LEVY AND COLLECTION OF SALES AND USE TAX,
THE APPORTIONMENT AND ALLOCATION OF INCOME FOR TAX PURPOSES, CORPORATE INCOME
TAX RATES, AND NET OPERATING LOSSES; AND TO DECLARE AN EMERGENCY.

Amendment No. 2 to Senate Bill 576

Amend Senate Bill No. 576 as engrossed, H3/27/19 (version: 03/27/2019 10:24:31 AM)

Add Representative A. Davis as a cosponsor of the bill

AND

Page 1, line 26, delete "TO DECLARE" and substitute "TO REQUIRE AN ACCOMMODATIONS INTERMEDIARY TO COLLECT AND REMIT THE SALES TAX AND TOURISM TAX DUE ON ARRANGEMENTS THE ACCOMMODATIONS INTERMEDIARY MAKES FOR THE SALE OR USE OF AN ACCOMMODATION; TO DECLARE"

AND

Immediately following SECTION 19 of the bill, add an additional section to read as follows:

"SECTION 20. Arkansas Code § 26-52-301(3)(A), concerning the gross receipts tax levied on certain products and services, is amended to read as follows:

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

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

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

(b) "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

(c) "Transient guests" means those individuals who rent accommodations other than their regular place of abode on less than a month-to-month basis;"

AND

Page 29, delete lines 7 through 15

AND

Immediately following SECTION 21 of the bill, add an additional section to read as follows:

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

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

AND

Page 31, delete lines 23 through 36

AND

Immediately following SECTION 22 of the bill, add an additional section to read as follows:

"SECTION 25. Arkansas Code § 26-63-402(1), concerning the tourism tax imposed on certain goods and services, is amended to read as follows:

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

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

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

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

(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;"

AND

Page 32, line 3, delete "Sections 20-22 of"

AND

Page 32, line 19, delete "20-22" and substitute "20-25"

AND

Page 32, line 21, delete "25" and substitute "28"

AND

Appropriately renumber the sections of the bill

The Amendment was read _____

By: Representative Eaves

JLL/JLL - 04-02-2019 09:57:56

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Chief Clerk