

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4

# A Bill

SENATE BILL 372

5 By: Senator Rapert  
6 By: Representative Gazaway  
7

## For An Act To Be Entitled

9 AN ACT TO MAKE TECHNICAL CORRECTIONS TO TITLE 26 OF  
10 THE ARKANSAS CODE CONCERNING TAXATION; AND FOR OTHER  
11 PURPOSES.  
12  
13

## Subtitle

15 TO MAKE TECHNICAL CORRECTIONS TO TITLE 26  
16 OF THE ARKANSAS CODE CONCERNING TAXATION.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 26-18-102 is amended to read as follows to  
22 correct internal references and to conform to Code style:

23 26-18-102. Purpose.

24 The purpose of this chapter is to provide, as far as possible, uniform  
25 procedures and remedies with respect to all state taxes except the following:

26 (1) ~~Certificates of Title—Registration—Anti Theft Provision~~  
27 The Motor Vehicle Administration, Certificate of Title, and Antitheft Act, §  
28 27-14-101 et seq.;

29 (2) Motor Vehicle License and Fees, §§ 26-55-101, ~~and~~ 27-14-305,  
30 and § 27-14-501 et seq., and § 27-15-401 et seq.;

31 (3) ~~Operator and Chauffeur License~~ The Motor Vehicle Driver's  
32 License Act, § 27-16-101 et seq.;

33 (4) ~~Traffic on Highways—Definition—General Provision, §§ 27-~~  
34 ~~49-102, 27-49-104—27-49-112, and 27-49-201 et seq.~~ The Uniform Act  
35 Regulating Traffic on Highways of Arkansas, § 27-49-101 et seq.;

36 (5) ~~Arkansas Racing Commission—Horse Racing, the~~ The Arkansas



1 Horse Racing Law, §§ 23-110-101 et seq.;

2 (6) ~~Dog Races, the~~ The Arkansas Greyhound Racing Law, § 23-111-  
3 101 et seq.;

4 (7) Boxing and Wrestling Exhibitions, §§ 17-22-201 – 17-22-205  
5 and § 17-22-301 et seq.; and

6 (8) Ad valorem taxes collected pursuant to § 26-26-1614.

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8 SECTION 2. Arkansas Code § 26-18-812 is repealed as obsolete.

9 ~~26-18-812. Regulations.~~

10 ~~The director shall prescribe the regulations necessary to fully~~  
11 ~~implement this subchapter within one hundred eighty (180) days after July 3,~~  
12 ~~1989.~~

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14 SECTION 3. Arkansas Code § 26-57-610(b)(2), concerning the disposition  
15 of insurance premium taxes, is amended to read as follows to eliminate  
16 obsolete language:

17 (2) The taxes based on premiums collected under the Health Care  
18 Independence Act of 2013, § 20-77-2401 et seq., the Arkansas Works Act of  
19 2016, § 23-61-1001 et seq., the Arkansas Health Insurance Marketplace Act, §  
20 23-61-801 et seq., or individual qualified health insurance plans, including  
21 without limitation stand-alone dental plans, issued through the health  
22 insurance marketplace as defined by § 23-61-1003 shall be:

23 (A) At the time of deposit, separately certified by the  
24 commissioner to the Treasurer of State for classification and distribution  
25 under this section; and

26 (B) ~~(i) On or before December 31, 2016, transferred to the~~  
27 ~~Health Care Independence Program Trust Fund and used as provided by § 19-5-~~  
28 ~~1141.~~

29 ~~(ii) On and after January 1, 2017, transferred~~  
30 Transferred to the Arkansas Works Program Trust Fund and used as required by  
31 the Arkansas Works Program Trust Fund;

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33 SECTION 4. Arkansas Code § 26-60-104 is amended to read as follows to  
34 eliminate obsolete references:

35 26-60-104. Rules ~~and regulations.~~

36 The Director of the Department of Finance and Administration is

1 authorized to promulgate rules ~~and regulations~~ to carry out the purposes of  
2 this chapter which shall be submitted to the+

3 ~~(1) House Interim Committee on City, County, and Local Affairs~~  
4 ~~and the Senate Interim Committee on City, County, and Local Affairs; or~~

5 ~~(2) House Committee on City, County, and Local Affairs and the~~  
6 ~~Senate Committee on City, County, and Local Affairs.~~

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8 SECTION 5. DO NOT CODIFY. CONSTRUCTION AND LEGISLATIVE INTENT.

9 It is the intent of the General Assembly that:

10 (1) The enactment and adoption of this act shall not expressly  
11 or impliedly repeal an act passed during the regular session of the Ninety-  
12 Second General Assembly;

13 (2) To the extent that a conflict exists between an act of the  
14 regular session of the Ninety-Second General Assembly and this act:

15 (A) The act of the regular session of the Ninety-Second  
16 General Assembly shall be treated as a subsequent act passed by the General  
17 Assembly for the purposes of:

18 (i) Giving the act of the regular session of the  
19 Ninety-Second General Assembly its full force and effect; and

20 (ii) Amending or repealing the appropriate parts of  
21 the Arkansas Code of 1987; and

22 (B) Section 1-2-107 shall not apply; and

23 (3) This act shall make only technical, not substantive, changes  
24 to the Arkansas Code of 1987.

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