

1 **State of Arkansas**
2 **80th General Assembly**
3 **Regular Session, 1995**
4 **By: Representative Purdom**

A Bill

ACT 301 OF 1995
HOUSE BILL 1401

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE ANNOTATED §26-19-105 TO
9 REQUIRE CERTAIN SOFT DRINK TAX PAYMENTS TO BE MADE BY
10 ELECTRONIC FUNDS TRANSFER; TO REQUIRE TAXPAYERS WITH
11 MULTIPLE BUSINESS LOCATIONS TO FILE A CONSOLIDATED SALES
12 TAX REPORT ON ALL BUSINESSES REGISTERED UNDER A SINGLE
13 FEDERAL EMPLOYER IDENTIFICATION NUMBER OR SOCIAL SECURITY
14 NUMBER; AND FOR OTHER PURPOSES."

Subtitle

17 "REQUIRES ELECTRONIC FUNDS TRANSFER OF
18 SOFT DRINK TAX; REQUIRES CONSOLIDATED
19 SALES TAX REPORTS."

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

23 SECTION 1: Ark Code Ann. §26-19-105(a) is amended to add a new
24 subsection as follows:

25 "(3) If the director determines that a taxpayer's monthly liability for
26 soft drink taxes under Ark. Code Ann. §26-57-901, et seq. for the calendar
27 year 1995 or any calendar year thereafter, equals or exceeds twenty thousand
28 dollars (\$20,000), the taxpayer shall pay the taxes due by electronic funds
29 transfer beginning January 1, 1996."

31 SECTION 2: Ark. Code Ann. §26-52-501(b) is amended by adding a new
32 subsection to read as follows:

33 "(3) Every taxpayer, whether an individual, corporation, partnership,
34 limited liability company, or other entity, shall file a single report
35 combining all gross receipts or gross proceeds derived from sales made from
36 all Arkansas locations of the taxpayer's business which are registered and

1 permitted with the Director under the same Federal Employer's Identification
2 Number (FEIN) or Social Security number."

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4 SECTION 3. All provisions of this act of a general and permanent nature
5 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
6 Revision Commission shall incorporate the same in the Code.

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8 SECTION 4. If any provision of this act or the application thereof to
9 any person or circumstance is held invalid, such invalidity shall not affect
10 other provisions or applications of the act which can be given effect without
11 the invalid provision or application, and to this end the provisions of this
12 act are declared to be severable.

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14 SECTION 5. All laws and parts of laws in conflict with this act are
15 hereby repealed.

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18 APPROVED: 2-13-95

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