

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas  
2 81st General Assembly  
3 Regular Session, 1997

# A Bill

ACT 1176 OF 1997  
SENATE BILL 674

4  
5 By: Senator Fitch  
6  
7

## For An Act To Be Entitled

8  
9 "AN ACT TO AMEND VARIOUS PROVISIONS OF THE ARKANSAS CODE  
10 TO REQUIRE UNIFORM DEFINITIONS OF SINGLE TRANSACTION FOR  
11 LOCAL SALES AND USE ORDINANCES; TO REQUIRE TAXPAYERS TO  
12 COMBINE CITY AND COUNTY SALES TAXES ON SALES TAX REPORTS;  
13 AND FOR OTHER PURPOSES."

## Subtitle

14  
15 "REQUIRES UNIFORM DEFINITION OF SINGLE  
16 TRANSACTION FOR LOCAL SALES AND USE TAX  
17 ORDINANCES; REQUIRES TAXPAYERS TO  
18 COMBINE LOCAL SALES TAXES FOR REPORTING  
19 PURPOSES."  
20  
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
23

24 SECTION 1. Ark. Code Ann. § 14-164-303(b) is amended to read as  
25 follows:

26 "(b) As used in this subchapter, single transaction shall be defined by  
27 ordinance of the county or municipality levying the tax. Every city or county  
28 ordinance adopted after January 1, 1998 which calls for an election to levy a  
29 local sales and use tax authorized by this subchapter or any other provision  
30 of the Arkansas Code shall contain a definition of the term single  
31 transaction which definition shall amend all other previous ordinances  
32 defining single transaction. Effective January 1, 1998, the most recent  
33 definition of single transaction adopted prior to January 1, 1998 shall apply  
34 to and amend all previous local sales and use tax ordinances. It is the intent  
35 of this provision to require each city or county which levies a local sales  
36 and use tax to adopt uniform definitions of the term single transaction for

1 all taxes levied by the city or county. This provision is limited to  
2 ordinances levying local sales and use taxes collected by the Department of  
3 Finance and Administration."

4

5 SECTION 2. Ark. Code Ann. § 14-164-333 is amended to add a new  
6 subsection to read as follows:

7 "(d)(1) Each vendor who is liable for one (1) or more city sales or use  
8 taxes shall report a combined city sales tax and a combined city use tax on  
9 his sales and use tax report. The combined city sales tax is equal to the sum  
10 of all sales taxes levied by a city under this subchapter or any other  
11 provision of the Arkansas Code. The combined city use tax is equal to the sum  
12 of all use taxes levied by a city under this subchapter or any other provision  
13 of the Arkansas Code. This provision applies only to taxes collected by the  
14 Director of the Department of Finance and Administration.

15 "(2) Each vendor who is liable for one (1) or more county sales or use  
16 taxes shall report a combined county sales tax and a combined county use tax  
17 on his sales and use tax report. The combined county sales tax is equal to  
18 the sum of all sales taxes levied by a county under this subchapter or any  
19 other provision of the Arkansas Code. The combined county use tax is equal to  
20 the sum of all use taxes levied by a county under this subchapter or any other  
21 provision of the Arkansas Code. This provision applies only to taxes  
22 collected by the Director of the Department of Finance and Administration."

23

24 SECTION 3. Ark. Code Ann. § 14-164-337 is amended to add a new  
25 subsection to read as follows:

26 "(g) Every city or county ordinance adopted after January 1, 1998 which  
27 calls for an election to levy a local sales and use tax authorized by this  
28 subchapter or any other provision of the Arkansas Code shall contain a  
29 definition of the term single transaction which definition shall amend all  
30 other previous ordinances defining single transaction. Effective January 1,  
31 1998, the most recent definition of single transaction adopted prior to  
32 January 1, 1998 shall apply to and amend all previous local sales and use tax  
33 ordinances. It is the intent of this provision to require each city or county  
34 which levies a local sales and use tax to adopt uniform definitions of the  
35 term single transaction for all taxes levied by the city or county. This  
36 provision is limited to ordinances levying local sales and use taxes collected

1 by the Department of Finance and Administration."

2

3 SECTION 4. Ark. Code Ann. § 26-74-214(a), (b) and (f) are amended to  
4 read as follows:

5 "(a)(1) The director shall maintain a record of the total amount of tax  
6 collected pursuant to this subchapter and other subchapters authorizing county  
7 sales and use taxes in each county and shall deposit all such revenues with  
8 the State Treasurer.

9 (2) Upon receipt of the funds, the State Treasurer shall deduct  
10 three percent (3%) thereof as a charge by the state for its services as  
11 specified in this subchapter and all other subchapters authorizing county  
12 sales and use taxes, and shall credit the three percent (3%) to the  
13 Constitutional and Fiscal Agencies Fund. In addition, the State Treasurer is  
14 authorized to retain in the Local Sales and Use Tax Trust Fund an amount not  
15 to exceed five percent (5%) of the total amount received from the tax levied  
16 by each county, to be used by the State Treasurer to:

17 (A) Make remittances to the county for rebates made by the  
18 county for taxes in excess of amounts specified by the particular county  
19 ordinances paid by a taxpayer on a single transaction;

20 (B) Make refunds for overpayment of the taxes; and

21 (C) Redeem dishonored checks and drafts received and deposited  
22 in the Local Sales and Use Tax Trust Fund.

23 (b)(1) All funds received by the State Treasurer from the sales tax  
24 levied by each county after deducting the three percent (3%) for the  
25 Constitutional and Fiscal Agencies Fund shall be deposited in the Local Sales  
26 and Use Tax Trust Fund and shall be credited to the account of the county in  
27 which collected.

28 (2) The State Treasurer shall monthly transmit to the county  
29 treasurer and to the city treasurer of each municipality located in a county  
30 levying the tax authorized in this subchapter and all other subchapters  
31 authorizing county sales and use taxes their per capita share of the moneys  
32 received by the State Treasurer from all of the sales ~~tax~~ taxes levied by such  
33 county and credited to the account of the county in the Local Sales and Use  
34 Tax Trust Fund. The county treasurer of any county which has levied a sales  
35 tax pursuant to this subchapter and which rebates taxes paid on a single  
36 transaction in excess of a specified amount shall monthly certify to the State

1 Treasurer the total amount of rebates paid since the preceding certification,  
 2 and the State Treasurer shall remit that amount to the county treasurer from  
 3 the Local Sales and Use Tax Trust Fund. If a distribution formula other than  
 4 per capita is to be used, a copy of the interlocal agreement between the  
 5 affected county and its municipalities shall be furnished to the State  
 6 Treasurer and the distribution of the tax shall be as agreed upon.

7 (f) Any moneys collected which, as indicated by a certified copy of an  
 8 ordinance of the quorum court of the county previously filed with the director  
 9 and the State Treasurer, are pledged to secure lease rentals or the payment of  
 10 bonds authorized by this subchapter shall not be deposited in the State  
 11 Treasury but shall be deposited by the ~~director~~ State Treasurer in a bank or  
 12 banks designated by the county, as cash funds, and transmitted to the county  
 13 subject to the charges payable and retainage authorized in this section.  
 14 Charges deducted shall be transmitted to the State Treasurer and amounts  
 15 retained shall be retained by the director as cash funds."

16

17 SECTION 5. Ark. Code Ann. § 26-74-220 is amended to read as follows:

18 "(a) Any county general sales or use tax levied pursuant to this  
 19 subchapter shall be levied and collected only on the first two thousand five  
 20 hundred dollars (\$2,500) of gross receipts, gross proceeds, or sales price  
 21 from a single transaction, and vendors shall be responsible for collecting and  
 22 remitting the tax only on the first two thousand five hundred dollars (\$2,500)  
 23 of gross receipts, gross proceeds, or sales price from a single transaction.  
 24 ~~Vendors collecting, reporting, and remitting the county sales or use taxes~~  
 25 ~~shall show county sales taxes as a separate entry on the tax report form filed~~  
 26 ~~with the director.~~ Each vendor who is liable for one (1) or more county sales  
 27 or use taxes shall report a combined county sales tax and a combined county  
 28 use tax on his sales and use tax report. The combined county sales tax is  
 29 equal to the sum of all sales taxes levied by a county under this subchapter  
 30 or any other provision of the Arkansas Code. The combined county use tax is  
 31 equal to the sum of all use taxes levied by a county under this subchapter or  
 32 any other provision of the Arkansas Code. This provision applies only to taxes  
 33 collected by the Director of the Department of Finance and Administration.

34 (b)(1) The term single transaction, as used in this section and §  
 35 26-75-207 ) 26-75-212, shall be defined by ordinance of the county levying the  
 36 tax. Every county ordinance adopted after January 1, 1998 which calls for an

1 election to levy a local sales and use tax authorized by this subchapter or  
2 any other provision of the Arkansas Code shall contain a definition of the  
3 term single transaction which definition shall amend all other previous  
4 ordinances defining single transaction. Effective January 1, 1998, the most  
5 recent definition of single transaction adopted prior to January 1, 1998  
6 shall apply to and amend all previous local sales and use tax ordinances. It  
7 is the intent of this provision to require each or county which levies a local  
8 sales and use tax to adopt uniform definitions of the term single transaction  
9 for all taxes levied by the county. This provision is limited to ordinances  
10 levying local sales and use taxes collected by the Department of Finance and  
11 Administration.

12           (2)(A) In the case of any taxpayer not subject to the levy of a use  
13 tax on tangible personal property brought into the State of Arkansas for  
14 storage until such property is subsequently initially used in the State of  
15 Arkansas, a county use tax shall be computed on each purchase of such property  
16 by the taxpayer as if all such property was subject upon purchase to the  
17 county use tax only on the first two thousand five hundred dollars (\$2,500) of  
18 gross receipts, gross proceeds, or sales price from a single transaction.

19           (B) The taxes so computed shall be aggregated on a monthly  
20 basis; the aggregate monthly amount shall be divided by the sum of the total  
21 purchases of such property on which the taxes are computed; the quotient shall  
22 be multiplied by the amount of the taxpayer's property subsequently initially  
23 used and subject to levy of a use tax within the county during the month for  
24 which the monthly aggregate tax figure was computed; and the product shall be  
25 the amount of county use tax liability for the taxpayer for the month  
26 computed."

27

28           SECTION 6. Ark. Code Ann. § 26-74-312(c) is amended to read as follows:

29           "(c) The tax imposed under this subchapter and the tax imposed under the  
30 Arkansas Gross Receipts Act shall be collected together and reported upon such  
31 forms and under such administrative rules and regulations as may be prescribed  
32 by the director not inconsistent with the provisions of this subchapter. Each  
33 vendor who is liable for one (1) or more city sales or use taxes shall report  
34 a combined city sales tax and a combined city use tax on his sales and use tax  
35 report. The combined city sales tax is equal to the sum of all sales taxes  
36 levied by a city under this subchapter or any other provision of the Arkansas

1 Code. The combined city use tax is equal to the sum of all use taxes levied  
 2 by a city under this subchapter or any other provision of the Arkansas Code.  
 3 This provision applies only to taxes collected by the Director of the  
 4 Department of Finance and Administration."

5

6 SECTION 7. Ark. Code Ann. § 26-74-313(a), (b) and (c) are amended to  
 7 read as follows:

8 "(a) The director shall maintain a record of the total amount of ~~sales~~  
 9 tax collected pursuant to this subchapter and other subchapters authorizing  
 10 county sales and use tax in each county. The director shall determine the  
 11 population of the unincorporated area of each of the counties and shall  
 12 furnish the information to the State Treasurer.

13 (b) Except as set forth in subsection (c) of this section, any ~~sales~~ tax  
 14 collected by the director under this subchapter on behalf of any county shall  
 15 be deposited with the State Treasurer in trust and shall be kept in a separate  
 16 suspense account.

17 (c) Any moneys collected by the director, as indicated by a certified  
 18 copy of an ordinance of the quorum court of the county, previously filed with  
 19 the director and the State Treasurer, which are pledged to secure the payment  
 20 of lease rentals or bonds authorized by this subchapter shall not be deposited  
 21 in the State Treasury but shall be deposited by the ~~director~~ State Treasurer  
 22 in banks designated by the county, as cash funds, and transmitted to the  
 23 county subject to the charges payable to the State of Arkansas set forth in  
 24 subsection (d) of this section. Charges deducted shall be transmitted to the  
 25 State Treasurer."

26

27 SECTION 8. Ark. Code Ann. § 26-74-409(a)(1) is amended to read as  
 28 follows:

29 "(a)(1) The director shall maintain a record of the total amount of tax  
 30 collected pursuant to this subchapter and all other subchapters authorizing a  
 31 county sales and use tax in each county and shall deposit all such revenues  
 32 with the State Treasurer."

33

34 SECTION 9. Ark. Code Ann. § 26-74-412(b) is amended to read as follows:

35 "(b) The term single transaction, as used in this section and §§  
 36 26-75-207 ) 26-75-212, shall be defined by ordinance of the county levying the

1 tax. Every county ordinance adopted after January 1, 1998 which calls for an  
2 election to levy a local sales and use tax authorized by this subchapter or  
3 any other provision of the Arkansas Code shall contain a definition of the  
4 term single transaction which definition shall amend all other previous  
5 ordinances defining single transaction. Effective January 1, 1998, the most  
6 recent definition of single transaction adopted prior to January 1, 1998  
7 shall apply to and amend all previous local sales and use tax ordinances. It  
8 is the intent of this provision to require each county which levies a local  
9 sales and use tax to adopt uniform definitions of the term single transaction  
10 for all taxes levied by the county. This provision is limited to ordinances  
11 levying local sales and use taxes collected by the Department of Finance and  
12 Administration."

13

14 SECTION 10. Ark. Code Ann. § 26-75-212 is amended to add a new  
15 subsection to read as follows:

16 "(c) Each vendor who is liable for one (1) or more city sales or use  
17 taxes shall report a combined city sales tax and a combined city use tax on  
18 his sales and use tax report. The combined city sales tax is equal to the sum  
19 of all sales taxes levied by a city under this subchapter or any other  
20 provision of the Arkansas Code. The combined city use tax is equal to the sum  
21 of all use taxes levied by a city under this subchapter or any other provision  
22 of the Arkansas Code. This provision applies only to taxes collected by the  
23 Director of the Department of Finance and Administration."

24

25 SECTION 11. Ark. Code Ann. § 26-75-214(c) is amended to read as  
26 follows:

27 "(c) The tax imposed under this subchapter and the tax imposed under the  
28 gross receipts tax and compensating tax shall be collected together and  
29 reported upon such forms and under such administrative rules and regulations  
30 as may be prescribed by the director not inconsistent with the provisions of  
31 this subchapter. Each vendor who is liable for one (1) or more city sales or  
32 use taxes shall report a combined city sales tax and a combined city use tax  
33 on his sales and use tax report. The combined city sales tax is equal to the  
34 sum of all sales taxes levied by a city under this subchapter or any other  
35 provision of the Arkansas Code. The combined city use tax is equal to the sum  
36 of all use taxes levied by a city under this subchapter or any other provision

1 of the Arkansas Code. This provision applies only to taxes collected by the  
 2 Director of the Department of Finance and Administration."

3

4 SECTION 12. Ark. Code Ann. § 26-75-217(d) is amended to read as  
 5 follows:

6 "(d) Any moneys collected which, as indicated by a certified copy of an  
 7 ordinance of the city previously filed with the director and the State  
 8 Treasurer, are pledged to secure lease rentals or the payment of bonds  
 9 authorized by this subchapter shall not be deposited in the State Treasury but  
 10 shall be deposited by the ~~director~~ State Treasurer, in banks designated by the  
 11 city, as cash funds and transmitted to the city subject to the charges payable  
 12 and retainage authorized in this section. Charges deducted shall be  
 13 transmitted to the State Treasurer, and amounts retained shall be retained by  
 14 the ~~director~~ State Treasurer as cash funds."

15

16 SECTION 13. Ark. Code Ann. § 26-75-222 is amended to read as follows:

17 "(a) Any municipal general sales or use tax levied pursuant to this  
 18 subchapter shall be levied and collected only on the first two thousand five  
 19 hundred dollars (\$2,500) of gross receipts, gross proceeds, or sales price  
 20 from each single transaction, and vendors shall be responsible for collecting  
 21 and remitting the tax only on the first two thousand five hundred dollars  
 22 (\$2,500) of gross receipts, gross proceeds, or sales price from each single  
 23 transaction. ~~Vendors collecting, reporting, and remitting the municipal sales~~  
 24 ~~or use taxes shall show municipal sales taxes as a separate entry on the tax~~  
 25 ~~report form filed with the director.~~ Each vendor who is liable for one (1) or  
 26 more city sales or use taxes shall report a combined city sales tax and a  
 27 combined city use tax on his sales and use tax report. The combined city  
 28 sales tax is equal to the sum of all sales taxes levied by a city under this  
 29 subchapter or any other provision of the Arkansas Code. The combined city use  
 30 tax is equal to the sum of all use taxes levied by a city under this  
 31 subchapter or any other provision of the Arkansas Code. This provision applies  
 32 only to taxes collected by the Director of the Department of Finance and  
 33 Administration.

34 (b)(1) The term single transaction, as used in this section and § 26-  
 35 75-207 -- 26-75-212, shall be defined by ordinance of the municipality levying  
 36 the tax. Every city ordinance adopted after January 1, 1998 which calls for an



1 election to levy a local sales and use tax authorized by this subchapter or  
 2 any other provision of the Arkansas Code shall contain a definition of the  
 3 term single transaction which definition shall amend all other previous  
 4 ordinances defining single transaction. Effective January 1, 1998, the most  
 5 recent definition of single transaction adopted prior to January 1, 1998  
 6 shall apply to and amend all previous local sales and use tax ordinances. It  
 7 is the intent of this provision to require each city which levies a local  
 8 sales and use tax to adopt uniform definitions of the term single transaction  
 9 for all taxes levied by the city or county. This provision is limited to  
 10 ordinances levying local sales and use taxes collected by the Department of  
 11 Finance and Administration.

12           (2)(A) In the case of any taxpayer not subject to the levy of a use  
 13 tax on tangible personal property brought into the State of Arkansas for  
 14 storage until such property is subsequently initially used in the State of  
 15 Arkansas, a municipal use tax shall be computed on each purchase of such  
 16 property by the taxpayer as if all such property was subject upon purchase to  
 17 the municipal use tax only on the first two thousand five hundred dollars  
 18 (\$2,500) of gross receipts, gross proceeds, or sales price from each single  
 19 transaction.

20           (B) The taxes so computed shall be aggregated on a monthly  
 21 basis; the aggregate monthly amount shall be divided by the sum of the total  
 22 purchases of such property on which the taxes are computed; the quotient shall  
 23 be multiplied by the amount of the taxpayer's property subsequently initially  
 24 used and subject to levy of a use tax within the municipality during the month  
 25 for which the monthly aggregate tax figure was computed; and the product shall  
 26 be the amount of municipal use tax liability for the taxpayer for the month  
 27 computed."

28

29

30           SECTION 14. Ark. Code Ann. § 26-75-312 is amended to add a new  
 31 subsection to read as follows:

32           "(c) Each vendor who is liable for one (1) or more city sales or use  
 33 taxes shall report a combined city sales tax and a combined city use tax on  
 34 his sales and use tax report. The combined city sales tax is equal to the sum  
 35 of all sales taxes levied by a city under this subchapter or any other  
 36 provision of the Arkansas Code. The combined city use tax is equal to the sum

1 of all use taxes levied by a city under this subchapter or any other provision  
 2 of the Arkansas Code. This provision applies only to taxes collected by the  
 3 Director of the Department of Finance and Administration."

4

5 SECTION 15. Ark. Code Ann. § 26-75-313 is amended to read as follows:

6 "~~(a) Except as set forth in subsection (b) of this section, any local~~  
 7 ~~sales and use tax collected by the director under this subchapter on behalf of~~  
 8 ~~any city shall be deposited with the State Treasurer in trust and shall be~~  
 9 ~~kept in a separate suspense account for each city. The director shall maintain~~  
 10 a record of the total amount of tax collected pursuant to this subchapter and  
 11 other subchapters authorizing city sales taxes in each city and shall deposit  
 12 all such revenues with the State Treasurer.

13 (b) Any moneys collected by the director which, as indicated by a  
 14 certified copy of an ordinance of the city previously filed with the director  
 15 and the State Treasurer, are pledged to secure the payment of lease rentals or  
 16 bonds authorized by this subchapter shall not be deposited in the State  
 17 Treasury but shall be deposited by the ~~director~~State Treasurer, in banks  
 18 designated by the city, as cash funds and transmitted to the city subject to  
 19 the charges payable to the State of Arkansas set forth in § 26-75-217."

20

21 SECTION 16. Ark. Code Ann. § 26-75-406 is amended to add a new  
 22 subsection to read as follows:

23 "(c) Each vendor who is liable for one (1) or more city sales or use  
 24 taxes shall report a combined city sales tax and a combined city use tax on  
 25 his sales and use tax report. The combined city sales tax is equal to the sum  
 26 of all sales taxes levied by a city under this subchapter or any other  
 27 provision of the Arkansas Code. The combined city use tax is equal to the sum  
 28 of all use taxes levied by a city under this subchapter or any other provision  
 29 of the Arkansas Code. This provision applies only to taxes collected by the  
 30 Director of the Department of Finance and Administration."

31

32 SECTION 17. Ark. Code Ann. § 26-81-104(3) is amended to read as  
 33 follows:

34 "(3)(A) The term single transaction, as used in this subsection, shall  
 35 be defined by ordinance of the county levying the tax. Every county ordinance  
 36 adopted after January 1, 1998 which calls for an election to levy a local

1 sales and use tax authorized by this subchapter or any other provision of the  
 2 Arkansas Code shall contain a definition of the term single transaction which  
 3 definition shall amend all other previous ordinances defining single  
 4 transaction. Effective January 1, 1998, the most recent definition of single  
 5 transaction adopted prior to January 1, 1998 shall apply to and amend all  
 6 previous local sales and use tax ordinances. It is the intent of this  
 7 provision to require each county which levies a local sales and use tax to  
 8 adopt uniform definitions of the term single transaction for all taxes levied  
 9 by the county. This provision is limited to ordinances levying local sales  
 10 and use taxes collected by the Department of Finance and Administration.

11 (B) In the case of any taxpayer not subject to the levy of a use tax  
 12 on tangible personal property brought into the State of Arkansas for storage  
 13 until such property is subsequently initially used in the State of Arkansas, a  
 14 county use tax shall be computed on each purchase of such property by the  
 15 taxpayer as if all such property were subject upon purchase to the county use  
 16 tax up to a maximum of twenty five dollars (\$25.00) per single transaction.  
 17 The taxes so computed shall be aggregated on a monthly basis, and the  
 18 aggregate monthly amount shall be divided by the sum of the total purchases of  
 19 such property on which the taxes are computed, and the quotient shall be  
 20 multiplied by the amount of the taxpayer's property subsequently initially  
 21 used and subject to levy of a use tax within the county during the month for  
 22 which the monthly aggregate tax figure was computed, and the product shall be  
 23 the amount of county use tax liability for the taxpayer for the month  
 24 computed."

25

26 SECTION 18. Ark. Code Ann. § 26-81-107(a) is amended to read as  
 27 follows:

28 "(a) The Director of the Department of Finance and Administration shall  
 29 maintain a record of the total amount of tax collected pursuant to this  
 30 chapter and other subchapters authorizing county sales and use tax in each  
 31 county and shall deposit all such revenues with the State Treasurer."

32

33 SECTION 19. (a) Every city or county ordinance adopted after January  
 34 1, 1998 which calls for an election to levy a local sales and use tax  
 35 authorized by this subchapter or any other provision of the Arkansas Code  
 36 shall contain a definition of the term "single transaction" which definition

1 shall amend all other previous ordinances defining "single transaction."  
2 Effective January 1, 1998, the most recent definition of "single transaction"  
3 adopted prior to January 1, 1998 shall apply to and amend all previous local  
4 sales and use tax ordinances. It is the intent of this provision to require  
5 each city or county which levies a local sales and use tax to adopt uniform  
6 definitions of the term "single transaction" for all taxes levied by the city  
7 or county. This provision is limited to ordinances levying local sales and  
8 use taxes collected by the Department of Finance and Administration.

9       (b) Each vendor who is liable for one (1) or more city sales or use  
10 taxes shall report a combined city sales tax and a combined city use tax on  
11 his sales and use tax report. The combined city sales tax is equal to the sum  
12 of all sales taxes levied by a city under this subchapter or any other  
13 provision of the Arkansas Code. The combined city use tax is equal to the sum  
14 of all use taxes levied by a city under this subchapter or any other provision  
15 of the Arkansas Code. This provision applies only to taxes collected by the  
16 Director of the Department of Finance and Administration. This provision does  
17 not apply to tax collected pursuant to § 26-75-502, et seq. which shall  
18 continue to be reported separately.

19       (c) Each vendor who is liable for one (1) or more county sales or use  
20 taxes shall report a combined county sales tax and a combined county use tax  
21 on his sales and use tax report. The combined county sales tax is equal to  
22 the sum of all sales taxes levied by a county under this subchapter or any  
23 other provision of the Arkansas Code. The combined county use tax is equal to  
24 the sum of all use taxes levied by a county under this subchapter or any other  
25 provision of the Arkansas Code. This provision applies only to taxes collected  
26 by the Director of the Department of Finance and Administration.

27

28       SECTION 20. The provisions of this act shall become effective on  
29 January 1, 1998.

30

31       SECTION 21. All provisions of this act of a general and permanent  
32 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas  
33 Code Revision Commission shall incorporate the same in the Code.

34

35       SECTION 22. If any provision of this act or the application thereof to  
36 any person or circumstance is held invalid, such invalidity shall not affect

1 other provisions or applications of the act which can be given effect without  
2 the invalid provision or application, and to this end the provisions of this  
3 act are declared to be severable.

4

5 SECTION 23. All laws and parts of laws in conflict with this act are  
6 hereby repealed.

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APPROVED: 4-08-97

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