

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999

A Bill

Act 1137 of 1999
SENATE BILL 770

4
5 By: Senator DeLay
6
7

For An Act To Be Entitled

8
9 "AN ACT TO AMEND AND CLARIFY VARIOUS PROVISIONS OF THE
10 ARKANSAS CODE TO REQUIRE UNIFORM DEFINITIONS OF
11 'SINGLE TRANSACTION' FOR LOCAL SALES AND USE
12 ORDINANCES; AND FOR OTHER PURPOSES."

Subtitle

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14
15 "TO FURTHER CLARIFY THE PROCEDURES FOR
16 ESTABLISHING A UNIFORM DEFINITION OF
17 'SINGLE TRANSACTION' FOR LOCAL SALES AND
18 USE TAX ORDINANCES."
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20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code 14-164-303(b) is amended to read as follows:

24 "(b) As used in this subchapter, 'single transaction' shall be defined
25 by ordinance of the county or municipality levying the tax. Every city or
26 county ordinance adopted after January 1, 1998 which calls for an election to
27 levy a local sales and use tax authorized by this subchapter or any other
28 provision of the Arkansas Code shall contain a definition of the term 'single
29 transaction' which definition shall amend all other previous ordinances
30 defining 'single transaction-', provided, however, that any city or county
31 which adopts an ordinance which calls for an election to levy a local sales
32 and use tax authorized by this subchapter or any other provision of the
33 Arkansas Code may comply with this provision by adopting a definition of the
34 term 'single transaction', prior to the commencement of the collection of the
35 local sales and use tax. Effective January 1, 1998, the most recent
36 definition of 'single transaction' adopted prior to January 1, 1998 shall

1 apply to and amend all previous local sales and use tax ordinances. It is the
 2 intent of this provision to require each city or county which levies a local
 3 sales and use tax to adopt uniform definitions of the term 'single
 4 transaction' for all taxes levied by the city or county. This provision is
 5 limited to ordinances levying local sales and use taxes collected by the
 6 Department of Finance and Administration."

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 8 SECTION 2. Arkansas Code 14-164-337(g) is amended to read as follows:

9 "(g) Every city or county ordinance adopted after January 1, 1998 which
 10 calls for an election to levy a local sales and use tax authorized by this
 11 subchapter or any other provision of the Arkansas Code shall contain a
 12 definition of the term 'single transaction' which definition shall amend all
 13 other previous ordinances defining 'single transaction-', provided, however,
 14 that any city or county which adopts an ordinance which calls for an election
 15 to levy a local sales and use tax authorized by this subchapter or any other
 16 provision of the Arkansas Code may comply with this provision by adopting a
 17 definition of the term 'single transaction', prior to the commencement of the
 18 collection of the local sales and use tax. Effective January 1, 1998, the most
 19 recent definition of 'single transaction' adopted prior to January 1, 1998
 20 shall apply to and amend all previous local sales and use tax ordinances. It
 21 is the intent of this provision to require each city or county which levies a
 22 local sales and use tax to adopt uniform definitions of the term 'single
 23 transaction' for all taxes levied by the city or county. This provision is
 24 limited to ordinances levying local sales and use taxes collected by the
 25 Department of Finance and Administration."

26
 27 SECTION 3. Arkansas Code 26-74-220(b)(1) is amended to read as
 28 follows:

29 "(b)(1) The term 'single transaction', as used in this section and §§
 30 26-75-207 - 26-75-212, shall be defined by ordinance of the county levying the
 31 tax. Every county ordinance adopted after January 1, 1998 which calls for an
 32 election to levy a local sales and use tax authorized by this subchapter or
 33 any other provision of the Arkansas Code shall contain a definition of the
 34 term 'single transaction' which definition shall amend all other previous
 35 ordinances defining 'single transaction-', provided, however, that any county
 36 which adopts an ordinance which calls for an election to levy a local sales

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

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13 SECTION 4. Arkansas Code 26-74-412(b) is amended to read as follows:

14 "(b) The term 'single transaction', as used in this section and §§ 26-
 15 75-207 - 26-75-212, shall be defined by ordinance of the county levying the
 16 tax. Every county ordinance adopted after January 1, 1998 which calls for an
 17 election to levy a local sales and use tax authorized by this subchapter or
 18 any other provision of the Arkansas Code shall contain a definition of the
 19 term 'single transaction' which definition shall amend all other previous
 20 ordinances defining 'single transaction-', provided, however, that any county
 21 which adopts an ordinance which calls for an election to levy a local sales
 22 and use tax authorized by this subchapter or any other provision of the
 23 Arkansas Code may comply with this provision by adopting a definition of the
 24 term 'single transaction', prior to the commencement of the collection of the
 25 local sales and use tax. Effective January 1, 1998, the most recent definition
 26 of 'single transaction' adopted prior to January 1, 1998 shall apply to and
 27 amend all previous local sales and use tax ordinances. It is the intent of
 28 this provision to require each county which levies a local sales and use tax
 29 to adopt uniform definitions of the term 'single transaction' for all taxes
 30 levied by the county. This provision is limited to ordinances levying local
 31 sales and use taxes collected by the Department of Finance and
 32 Administration."

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34 SECTION 5. Arkansas Code 26-75-222(b)(1) is amended to read as
 35 follows:

36 "(b)(1) The term 'single transaction', as used in this section and §§

1 26-75-207 - 26-75-212, shall be defined by ordinance of the municipality
 2 levying the tax. Every city ordinance adopted after January 1, 1998 which
 3 calls for an election to levy a local sales and use tax authorized by this
 4 subchapter or any other provision of the Arkansas Code shall contain a
 5 definition of the term 'single transaction' which definition shall amend all
 6 other previous ordinances defining 'single transaction-', provided, however,
 7 that any city which adopts an ordinance which calls for an election to levy a
 8 local sales and use tax authorized by this subchapter or any other provision
 9 of the Arkansas Code may comply with this provision by adopting a definition
 10 of the term 'single transaction', prior to the commencement of the collection
 11 of the local sales and use tax. Effective January 1, 1998, the most recent
 12 definition of 'single transaction' adopted prior to January 1, 1998 shall
 13 apply to and amend all previous local sales and use tax ordinances. It is the
 14 intent of this provision to require each city which levies a local sales and
 15 use tax to adopt uniform definitions of the term 'single transaction' for all
 16 taxes levied by the city or county. This provision is limited to ordinances
 17 levying local sales and use taxes collected by the Department of Finance and
 18 Administration."

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20 SECTION 6. Arkansas Code 26-81-104(3)(A) is amended to read as
 21 follows:

22 "(3)(A) The term 'single transaction', as used in this
 23 subsection, shall be defined by ordinance of the county levying the tax. Every
 24 county ordinance adopted after January 1, 1998 which calls for an election to
 25 levy a local sales and use tax authorized by this subchapter or any other
 26 provision of the Arkansas Code shall contain a definition of the term 'single
 27 transaction' which definition shall amend all other previous ordinances
 28 defining 'single transaction-', provided, however, that any county which
 29 adopts an ordinance which calls for an election to levy a local sales and use
 30 tax authorized by this subchapter or any other provision of the Arkansas Code
 31 may comply with this provision by adopting a definition of the term 'single
 32 transaction', prior to the commencement of the collection of the local sales
 33 and use tax. Effective January 1, 1998, the most recent definition of 'single
 34 transaction' adopted prior to January 1, 1998 shall apply to and amend all
 35 previous local sales and use tax ordinances. It is the intent of this
 36 provision to require each county which levies a local sales and use tax to

1 adopt uniform definitions of the term 'single transaction' for all taxes
 2 levied by the county. This provision is limited to ordinances levying local
 3 sales and use taxes collected by the Department of Finance and
 4 Administration."

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 6 SECTION 7. Arkansas Code 26-81-110(a) is amended to read as follows:

7 "(a) Every city or county ordinance adopted after January 1, 1998 which
 8 calls for an election to levy a local sales and use tax authorized by this
 9 subchapter or any other provision of the Arkansas Code shall contain a
 10 definition of the term 'single transaction' which definition shall amend all
 11 other previous ordinances defining 'single transaction-', provided, however,
 12 that any county which adopts an ordinance which calls for an election to levy
 13 a local sales and use tax authorized by this subchapter or any other provision
 14 of the Arkansas Code may comply with this provision by adopting a definition
 15 of the term 'single transaction', prior to the commencement of the collection
 16 of the local sales and use tax. Effective January 1, 1998, the most recent
 17 definition of 'single transaction' adopted prior to January 1, 1998 shall
 18 apply to and amend all previous local sales and use tax ordinances. It is the
 19 intent of this provision to require each city or county which levies a local
 20 sales and use tax to adopt uniform definitions of the term 'single
 21 transaction' for all taxes levied by the city or county. This provision is
 22 limited to ordinances levying local sales and use taxes collected by the
 23 Department of Finance and Administration."

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 25 SECTION 8. It is the express intent of the General Assembly that this
 26 act be applied retroactively to any city or county ordinance adopted after
 27 January 1, 1998 as it is remedial and procedural in nature.

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 29 SECTION 9. All provisions of this act of a general and permanent nature
 30 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
 31 Revision Commission shall incorporate the same in the Code.

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 33 SECTION 10. If any provision of this act or the application thereof to
 34 any person or circumstance is held invalid, such invalidity shall not affect
 35 other provisions or applications of the act which can be given effect without
 36 the invalid provision or application, and to this end the provisions of this

1 act are declared to be severable.

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3 SECTION 11. All laws and parts of laws in conflict with this act are
4 hereby repealed.

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6 SECTION 12. EMERGENCY CLAUSE. It is hereby found and determined by the
7 Eighty-second General Assembly that the provisions of Act 1176 of 1997 were
8 intended to encourage the establishment of uniform definitions of the term
9 "single transaction" in connection with the levy and collection of local sales
10 and use taxes. However, since the procedures established by the provisions of
11 Act 1176 have caused confusion and have resulted in inconsistent applications
12 of the procedures for adoption of local sales and use taxes, the interests of
13 a number of cities and counties who have otherwise complied fully with the
14 provisions of Arkansas law may be prejudiced. This is a result never intended
15 by the General Assembly and which could result in financial hardships and the
16 reduction of services provided by Arkansas cities and counties. Therefore, an
17 emergency is declared to exist and this act being immediately necessary for
18 the preservation of the public peace, health and safety shall become effective
19 on the date of its approval by the Governor. If the bill is neither approved
20 nor vetoed by the Governor, it shall become effective on the expiration of the
21 period of time during which the Governor may veto the bill. If the bill is
22 vetoed by the Governor and the veto is overridden, it shall become effective
23 on the date the last house overrides the veto.

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26 APPROVED: 4/6/1999