

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
4

As Engrossed: H3/11/99 S4/6/99

A Bill

Act 1478 of 1999
HOUSE BILL 1939

5 By: Representatives Willis, King
6
7

For An Act To Be Entitled

9 "AN ACT TO PERMIT DESIGNATION OF DISTRIBUTION OF
10 CERTAIN SALES AND USE TAX COLLECTIONS IN THE BALLOT
11 FOR THE ELECTION ON THE QUESTION OF THE LEVY OF SUCH
12 TAXES; DECLARING AN EMERGENCY; AND FOR OTHER
13 PURPOSES. "

Subtitle

16 "TO PERMIT DESIGNATION OF DISTRIBUTION OF
17 CERTAIN SALES AND USE TAX COLLECTIONS IN
18 THE BALLOT FOR THE ELECTION ON THE
19 QUESTION OF THE LEVY OF SUCH TAXES"

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

24 SECTION 1. Arkansas Code 26-74-208 is amended to read as follows:

25 "26-74-208. Form of ballot.

26 (a) The ballot title to be used shall be substantially in the following
27 form:

28 [] 'FOR adoption of a percent (. . . %) sales and use tax within
29 (Name of county).'

30 [] 'AGAINST adoption of a percent (. . . %) sales and use tax
31 within (Name of county).'

32 (b) The ballot title may also include an expiration date for the levy
33 of the tax, and, if adopted in this form, the tax shall cease to be levied on
34 the date noted on the ballot. The expiration date shall be the last day of a
35 calendar quarter unless the tax proceeds are pledged for the payment of bonds,
36 in which case the tax shall terminate as otherwise provided by law.

1 (c) The ballot may also indicate designated uses of the revenues
2 derived from the sales tax and/or the allocation or distribution of revenues
3 and, if the tax is approved, the proceeds shall only be used for the
4 designated purposes and distributed in a manner set forth in the ballot.

5 (d) Any tax adopted for a specified period of time shall cease to be
6 levied on the date indicated on the ballot. This section shall be effective
7 retroactive to December 1, 1981, and, if a majority of the qualified electors
8 of any county in this state voting on the question at an election held
9 subsequent to this date have voted to adopt a sales tax levy for a specific
10 duration of time as stated on the ballot, the authority to levy the sales tax
11 shall cease on the date specified on the ballot for termination thereof the
12 same as if the issue had been voted upon under the provisions of this
13 subchapter which are made retroactive to December 1, 1981."
14

15 SECTION 2. Arkansas Code 26-74-214(b) and (c) are amended to read as
16 follows:

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

22 (2) The State Treasurer shall monthly transmit to the county
23 treasurer and to the city treasurer of each municipality located in a county
24 levying the tax authorized in this subchapter and all other subchapters
25 authorizing county sales and use taxes their per capita share, if any of the
26 moneys received by the State Treasurer from all of the sales taxes levied by
27 such county and credited to the account of the county in the Local Sales and
28 Use Tax Trust Fund. The county treasurer of any county which has levied a
29 sales tax pursuant to this subchapter and which rebates taxes paid on a single
30 transaction in excess of a specified amount shall monthly certify to the State
31 Treasurer the total amount of rebates paid since the preceding certification,
32 and the State Treasurer shall remit that amount to the county treasurer from
33 the Local Sales and Use Tax Trust Fund. ~~If a distribution formula other than~~
34 ~~per capita is to be used, a copy of the interlocal agreement between the~~
35 ~~affected county and its municipalities shall be furnished to the State~~
36 ~~Treasurer and the distribution of the tax shall be as agreed upon. If the~~

1 ballot is silent on the method of distribution, it shall be per capita among
 2 the county and each municipality located within the county unless an
 3 interlocal agreement is executed between the affected county and its
 4 municipalities indicating a different distribution. If an interlocal agreement
 5 is used, a copy of the agreement shall be furnished to the Treasurer of State
 6 and the distribution of the tax shall be as agreed upon. The ballot shall
 7 specify the method of distribution contained in the interlocal agreement, if
 8 any method of distribution other than a per capita share is to be used. A copy
 9 of the ballot shall be furnished to the Treasurer of State.

10 (c) Funds received by the counties and municipalities pursuant to the
 11 provisions of this subchapter may be used by the counties and municipalities
 12 for any purpose for which the county general funds or the city general funds
 13 may be used subject to designations set forth in the ballot, if any.

14 (d) The ballot for the tax may provide for distribution to a public
 15 entity in the county other than a municipality or a county. In the case of
 16 allocations other than to a county or municipality, the Treasurer of State
 17 shall transmit funds to the county treasurer, and the county treasurer shall
 18 promptly transmit such funds to the designated public entity."

19
 20 SECTION 3. All provisions of this act of a general and permanent nature
 21 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
 22 Revision Commission shall incorporate the same in the Code.

23
 24 SECTION 4. If any provision of this act or the application thereof to
 25 any person or circumstance is held invalid, such invalidity shall not affect
 26 other provisions or applications of the act which can be given effect without
 27 the invalid provision or application, and to this end the provisions of this
 28 act are declared to be severable.

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

32 /s/ Willis

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 35 APPROVED: 4/15/1999