

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

Act 382 of the Regular Session

As Engrossed: S2/18/09 S2/23/09

A Bill

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009

SENATE BILL 320

4
5 By: Senator Bryles
6
7

For An Act To Be Entitled

8
9 AN ACT TO ALLOW FOR THE EXTENSION OF A LOCAL
10 SALES AND USE TAX UPON THE APPROVAL OF THE VOTERS
11 OF THE MUNICIPALITY; AND FOR OTHER PURPOSES.
12
13

Subtitle

14
15 TO ALLOW FOR THE EXTENSION OF A LOCAL
16 SALES AND USE TAX UPON THE APPROVAL OF
17 THE VOTERS OF THE MUNICIPALITY.
18
19

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

22 SECTION 1. Arkansas Code § 26-75-208(a) and (b), concerning elections
23 required for a local sales and use tax, is amended to read as follows:

24 (a)(1) On the date of the filing of a petition described in § 26-75-
25 207(b) or on the date of adoption of an ordinance levying a local sales and
26 use tax for the benefit of the city, or within thirty (30) days following the
27 filing of the petition described in § 26-75-207(b) or adoption of the
28 ordinance, the city by ordinance shall provide for the calling of a special
29 election on the question in accordance with § 7-5-103(b).

30 (2) The special election shall be called for a date no later
31 than one hundred twenty (120) days from the date of action of the governing
32 body in establishing the date of the special election.

33 (3) The date for the special election may be the same as the
34 date for the next regular municipal election if the next regular municipal
35 election is to be held within the one-hundred-twenty-day period.



1 (4) The governing body of the city shall notify the county board
2 of election commissioners that the question has been referred to the vote of
3 the people and shall submit a copy of the ballot title to the county board of
4 election commissioners.

5 (5) The election shall be conducted in the manner provided by
6 law for all other municipal elections unless otherwise provided in this
7 subchapter.

8 (b)(1) The ballot title to be used at such election shall be
9 substantially in the following form:

10
11 “[] FOR adoption of a percent (. %) local sales and use
12 tax within (name
13 of city).”

14 “[] AGAINST adoption of a percent (. %) local sales and
15 use tax within
16 (name of city).”

17
18 (2) If an expiration date as described in § 26-75-207(c) for the
19 local sales and use tax has been provided for by the governing body of the
20 city in the levying ordinance or the petition described in § 26-75-207(b),
21 the ballot title shall also include an expiration date for the levy of the
22 tax, and if adopted in this form the tax shall cease to be levied on the date
23 noted on the ballot.

24 ~~(3)(A)(i) The election shall be conducted in the manner provided~~
25 ~~by law for all other municipal elections unless otherwise specified in this~~
26 ~~subchapter~~ The governing body of a city may refer to the voters a change in
27 the expiration date for the sales and use tax approved by the voters to
28 extend the levy of the sales and use tax beyond the expiration date
29 previously approved.

30 (ii) The proposed expiration date shall be the last
31 day of the last month of a calendar quarter.

32 (B) If the governing body of a city refers a change in the
33 expiration date for an existing sales and use tax levied under this
34 subchapter to the voters, the governing body shall:

35 (i) Notify the county board of election
36 commissioners that the measure has been referred to the voters; and

1 (ii) Submit a copy of the ballot title to the county
2 board of election commissioners.

3 (C)(i) An election to change the expiration date for a
4 sales and use tax levied under this subchapter shall be conducted in the
5 manner provided by law for all other municipal elections.

6 (ii) The results of the election under this
7 subsection shall be certified, proclaimed, and subject to challenge under §
8 26-75-209.

9 (D)(i) To extend the sales and use tax levied under this
10 subchapter to a new expiration date, the city shall notify the Director of
11 the Department of Finance and Administration of the new expiration date that
12 was approved by the voters after publication of the proclamation has occurred
13 and at least ninety (90) days before the current expiration date of the sales
14 and use tax.

15 (ii) The sales and use tax extended under this
16 subdivision (b)(3) shall continue to be levied until the new expiration date.

17 (E)(i) If the voters do not approve a change in the
18 expiration date for the sales and use tax levied under this subchapter, the:

19 (i) Sales and use tax shall continue to be
20 collected until the expiration date previously approved by the voters; and

21 (ii) Question may be resubmitted to the voters at
22 the time permitted by the election laws and § 26-75-213(a)(1) shall not
23 apply.

24 (F) An election to change the expiration date for a sales
25 and use tax levied under this subchapter is not an election on the levy of
26 the sales and use tax.

27
28 SECTION 2. Arkansas Code § 26-75-308(c), concerning a special election
29 for a municipal sales and use tax, is amended to read as follows:

30 (c)(1) The ballot title may also include an expiration date, and if
31 adopted in this form, the tax shall cease to be levied on the date noted on
32 the ballot.

33 (2) The expiration date shall be the last day of a calendar
34 quarter unless the proceeds are pledged for the payment of bonds, in which
35 case the tax shall terminate as otherwise provided by law.

36 (3)(A)(i) The governing body of a city may refer to the voters a

1 change in the expiration date for the sales and use tax approved by the
2 voters to extend the levy of the sales and use tax beyond the expiration date
3 previously approved.

4 (ii) The proposed expiration date shall be the last
5 day of the *last month* of a calendar quarter.

6 (B) If the governing body of a city refers a change in the
7 expiration date for an existing sales and use tax levied under this
8 subchapter to the voters, the governing body shall:

9 (i) Notify the county board of election
10 commissioners that the measure has been referred to the voters; and

11 (ii) Submit a copy of the ballot title to the county
12 board of election commissioners.

13 (C)(i) An election to change the expiration date for a
14 sales and use tax levied under this subchapter shall be conducted in the
15 manner provided by law for all other municipal elections.

16 (ii) The results of the election under this
17 subsection shall be certified, proclaimed, and subject to challenge under §
18 26-75-309.

19 (D)(i) To extend the sales and use tax levied under this
20 subchapter to a new expiration date, the city shall notify the Director of
21 the Department of Finance and Administration of the new expiration date that
22 was approved by the voters after publication of the proclamation has occurred
23 and at least ninety (90) days before the current expiration date of the sales
24 and use tax.

25 (ii) The sales and use tax extended under this
26 subdivision (b)(3) shall continue to be levied until the new expiration date.

27 (E) If the voters do not approve a change in the
28 expiration date for the sales and use tax levied under this subchapter, the
29 sales and use tax shall continue to be collected until the expiration date
30 previously approved by the voters.

31 (F) An election to change the expiration date for a sales
32 and use tax levied under this subchapter is not an election on the levy of
33 the sales and use tax.

34
35 /s/ Bryles

36 **APPROVED: 3/10/2009**