

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019

A Bill

SENATE BILL 372

4
5 By: Senator Rapert
6 By: Representative Gazaway

For An Act To Be Entitled

9 AN ACT TO MAKE TECHNICAL CORRECTIONS TO TITLE 26 OF
10 THE ARKANSAS CODE CONCERNING TAXATION; AND FOR OTHER
11 PURPOSES.

Subtitle

15 TO MAKE TECHNICAL CORRECTIONS TO TITLE 26
16 OF THE ARKANSAS CODE CONCERNING TAXATION.

18
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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21 SECTION 1. Arkansas Code § 26-18-102 is amended to read as follows to
22 correct internal references and to conform to Code style:

23 26-18-102. Purpose.

24 The purpose of this chapter is to provide, as far as possible, uniform
25 procedures and remedies with respect to all state taxes except the following:

26 (1) ~~Certificates of Title—Registration—Anti Theft Provision~~
27 The Motor Vehicle Administration, Certificate of Title, and Antitheft Act, §
28 27-14-101 et seq.;

29 (2) Motor Vehicle License and Fees, §§ 26-55-101, ~~and~~ 27-14-305,
30 and § 27-14-501 et seq., and § 27-15-401 et seq.;

31 (3) ~~Operator and Chauffeur License~~ The Motor Vehicle Driver's
32 License Act, § 27-16-101 et seq.;

33 (4) ~~Traffic on Highways—Definition—General Provision, §§ 27-~~
34 ~~49-102, 27-49-104—27-49-112, and 27-49-201 et seq.~~ The Uniform Act
35 Regulating Traffic on Highways of Arkansas, § 27-49-101 et seq.;

36 (5) ~~Arkansas Racing Commission—Horse Racing, the~~ The Arkansas



1 Horse Racing Law, §§ 23-110-101 et seq.;

2 (6) ~~Dog Races, the~~ The Arkansas Greyhound Racing Law, § 23-111-
3 101 et seq.;

4 (7) Boxing and Wrestling Exhibitions, §§ 17-22-201 – 17-22-205
5 and § 17-22-301 et seq.; and

6 (8) Ad valorem taxes collected pursuant to § 26-26-1614.

7

8 SECTION 2. Arkansas Code § 26-18-812 is repealed as obsolete.

9 ~~26-18-812. Regulations.~~

10 ~~The director shall prescribe the regulations necessary to fully~~
11 ~~implement this subchapter within one hundred eighty (180) days after July 3,~~
12 ~~1989.~~

13

14 SECTION 3. Arkansas Code § 26-57-610(b)(2), concerning the disposition
15 of insurance premium taxes, is amended to read as follows to eliminate
16 obsolete language:

17 (2) The taxes based on premiums collected under the Health Care
18 Independence Act of 2013, § 20-77-2401 et seq., the Arkansas Works Act of
19 2016, § 23-61-1001 et seq., the Arkansas Health Insurance Marketplace Act, §
20 23-61-801 et seq., or individual qualified health insurance plans, including
21 without limitation stand-alone dental plans, issued through the health
22 insurance marketplace as defined by § 23-61-1003 shall be:

23 (A) At the time of deposit, separately certified by the
24 commissioner to the Treasurer of State for classification and distribution
25 under this section; and

26 (B) ~~(i) On or before December 31, 2016, transferred to the~~
27 ~~Health Care Independence Program Trust Fund and used as provided by § 19-5-~~
28 ~~1141.~~

29 ~~(ii) On and after January 1, 2017, transferred~~
30 Transferred to the Arkansas Works Program Trust Fund and used as required by
31 the Arkansas Works Program Trust Fund;

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33 SECTION 4. Arkansas Code § 26-60-104 is amended to read as follows to
34 eliminate obsolete references:

35 26-60-104. Rules ~~and regulations.~~

36 The Director of the Department of Finance and Administration is

1 authorized to promulgate rules ~~and regulations~~ to carry out the purposes of
2 this chapter which shall be submitted to the+

3 ~~(1) House Interim Committee on City, County, and Local Affairs~~
4 ~~and the Senate Interim Committee on City, County, and Local Affairs; or~~

5 ~~(2) House Committee on City, County, and Local Affairs and the~~
6 ~~Senate Committee on City, County, and Local Affairs.~~

7
8 SECTION 5. DO NOT CODIFY. CONSTRUCTION AND LEGISLATIVE INTENT.

9 It is the intent of the General Assembly that:

10 (1) The enactment and adoption of this act shall not expressly
11 or impliedly repeal an act passed during the regular session of the Ninety-
12 Second General Assembly;

13 (2) To the extent that a conflict exists between an act of the
14 regular session of the Ninety-Second General Assembly and this act:

15 (A) The act of the regular session of the Ninety-Second
16 General Assembly shall be treated as a subsequent act passed by the General
17 Assembly for the purposes of:

18 (i) Giving the act of the regular session of the
19 Ninety-Second General Assembly its full force and effect; and

20 (ii) Amending or repealing the appropriate parts of
21 the Arkansas Code of 1987; and

22 (B) Section 1-2-107 shall not apply; and

23 (3) This act shall make only technical, not substantive, changes
24 to the Arkansas Code of 1987.

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27 **APPROVED: 3/8/19**
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