Stricken language would be deleted from and underlined language would be added to present law.

Act 393 of the Regular Session

State of Arkansas  
92nd General Assembly  
Regular Session, 2019  

A Bill  
SENATE BILL 372

By: Senator Rapert  
By: Representative Gazaway

For An Act To Be Entitled

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

Subtitle

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

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

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

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

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


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

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

(5) Arkansas Racing Commission—Horse Racing, the The Arkansas
Horse Racing Law, §§ 23-110-101 et seq.;

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

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

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

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 Arkansas Code § 26-18-812 is repealed as obsolete.

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

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

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

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

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

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

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

26-60-104. Rules and regulations.
The Director of the Department of Finance and Administration is
authorized to promulgate rules and regulations to carry out the purposes of this chapter which shall be submitted to the:

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

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

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

It is the intent of the General Assembly that:

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

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

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

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

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

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

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

APPROVED: 3/8/19