

1 **State of Arkansas**  
2 **80th General Assembly**  
3 **Regular Session, 1995**  
4 **By: Representative von Grep**

# A Bill

**ACT 370 OF 1995**  
**HOUSE BILL 1497**

## For An Act To Be Entitled

8 "AN ACT TO REQUIRE PROMOTERS OR ORGANIZERS OF SPECIAL  
9 EVENTS TO OBTAIN DAILY REPORTS OF TAXABLE SALES FROM  
10 VENDORS; TO PROVIDE FOR THE ADMINISTRATION OF THE ACT; AND  
11 FOR OTHER PURPOSES."

## Subtitle

14 "AN ACT TO PROVIDE FOR THE REPORTING OF  
15 THE ARKANSAS GROSS RECEIPTS TAX FROM  
16 SPECIAL EVENT VENDORS."

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

20 SECTION 1. Title 26, Chapter 52, Subchapter 5 of the Arkansas Code is  
21 amended by adding a new section to read as follows:

22 "26-52-516. Special Events.

23 (a) Definitions. As used in this section, unless the context otherwise  
24 requires:

25 (1) Person means a person as defined in Arkansas Code 26-52-103.

26 (2) Promoter or Organizer means a person who organizes or promotes  
27 a special event which results in the rental, occupation or use of any  
28 structure, lot, tract of land, motor vehicle, sample or display case, table,  
29 or any other similar items for the exhibition and sale of tangible personal  
30 property by special events vendors.

31 (3) Special Event means an entertainment, amusement, recreation or  
32 marketing event which occurs at a single location on an irregular basis and  
33 where tangible personal property is sold. Such special events shall include,  
34 but are not limited to auto shows, boat shows, gun shows, knife shows, home  
35 shows, craft shows, flea markets, carnivals, circuses, bazaars, fairs, art or  
36 other merchandise displays or exhibits.

1           (4) Special Events Vendor means a person making sales of tangible  
2 personal property at a special event within the State of Arkansas and who is  
3 not permitted under § 26-52-201, et seq.

4           (b) Special events vendors shall collect sales tax from purchasers of  
5 tangible personal property and remit the tax daily along with a daily sales  
6 tax report to the promoter or organizer. The isolated sale exemption found in  
7 § 26-52-401(17) shall not apply to sales of tangible personal property at  
8 special events.

9           (c) Promoters or organizers of special events shall register for sales  
10 tax collection with the director and shall provide to special event vendors  
11 special event sales tax reporting forms and any other information which may be  
12 required by the director.

13           (d) Special events vendors shall file daily special event sales tax  
14 reports with organizers or promoters during the special event and remit daily  
15 sales tax due along with the daily report.

16           (e) Within thirty (30) days following the conclusion of the special  
17 event, the organizer or promoter shall forward all daily reports and payments  
18 to the Department of Finance and Administration along with a completed sales  
19 tax report combining all taxable sales and sales tax due.

20           (f) Promoters and organizers shall not be liable for unreported taxes  
21 of special events vendors. Promoters and organizers shall be liable for their  
22 failure to remit to the director sales taxes which are remitted to them by  
23 special event vendors. Promoters and organizers shall be subject to  
24 applicable penalty and interest impositions."

25

26           SECTION 2. All provisions of this act of a general and permanent nature  
27 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
28 Revision Commission shall incorporate the same in the Code.

29

30           SECTION 3. If any provision of this act or the application thereof to  
31 any person or circumstance is held invalid, such invalidity shall not affect  
32 other provisions or applications of the act which can be given effect without  
33 the invalid provision or application, and to this end the provisions of this  
34 act are declared to be severable.

35

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

3  
4  
5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35

APPROVED: 2-20-95

