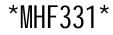
Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1	State of Arkansas	As Engrossed: H3/11/99 S4/6/99	
2	82nd General Assembly	A Bill	Act 1478 of 1999
3	Regular Session, 1999		HOUSE BILL 1939
4			
5	By: Representatives Willis, King		
6			
7			
8	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.		
14			
15		Subtitle	
16	"T0	PERMIT DESIGNATION OF DISTRIBUTION	I OF
17	CERTAIN SALES AND USE TAX COLLECTIONS IN		
18	THE BALLOT FOR THE ELECTION ON THE		
19	QUES	TION OF THE LEVY OF SUCH TAXES"	
20			
21			
22	BE IT ENACTED BY THE (	GENERAL ASSEMBLY OF THE STATE OF A	RKANSAS:
23			
24		ansas Code 26-74-208 is amended to	read as follows:
25	"26-74-208. Forr		
26		title to be used shall be substan	tially in the following
27	form:		
28		of a percent ( %) sal	es and use tax within
29			
30	-	ion of a percent ( %)	sales and use tax
31		(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 prov	ided by law.



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

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

14

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

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

22 (2) The State Treasurer shall monthly transmit to the county treasurer and to the city treasurer of each municipality located in a county 23 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 moneys received by the State Treasurer from all of the sales taxes levied by 26 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 transaction in excess of a specified amount shall monthly certify to the State 30 31 Treasurer the total amount of rebates paid since the preceding certification, and the State Treasurer shall remit that amount to the county treasurer from 32 the Local Sales and Use Tax Trust Fund. If a distribution formula other than 33 per capita is to be used, a copy of the interlocal agreement between the 34 affected county and its municipalities shall be furnished to the State 35 Treasurer and the distribution of the tax shall be as agreed upon. If the 36

2

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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 <u>subject to designations set forth in the ballot, if any</u> .		
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.		
29			
30	SECTION 5. All laws and parts of laws in conflict with this act are		
31	hereby repealed.		
32	/s/ Willis		
33			
34			
35	APPROVED: 4/15/1999		
36			

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