

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 298 of the Regular Session

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

# A Bill

SENATE BILL 267

4  
5 By: Senator Bryles  
6 By: Representatives T. Baker, Wagner

## For An Act To Be Entitled

10 AN ACT TO ALLOW COUNTIES TO ESTABLISH AN  
11 EFFECTIVE DATE FOR THE LEVY OF CERTAIN COUNTY  
12 SALES AND USE TAXES; AND FOR OTHER PURPOSES.

### Subtitle

15 AN ACT TO ALLOW COUNTIES TO ESTABLISH AN  
16 EFFECTIVE DATE FOR THE LEVY OF CERTAIN  
17 COUNTY SALES AND USE TAXES.

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

21  
22 SECTION 1. Arkansas Code § 26-74-208(d), concerning the form of the  
23 ballot for county sales and use taxes, is amended to read as follows:

24 (d)(1) The ballot may indicate an effective date for the levy of the  
25 tax that is effective later than the effective date provided in § 26-74-  
26 209(d)(2)(A)(i).

27 (2) The effective date of a levy of the tax that is delayed  
28 under subdivision (d)(1) of this section shall be:

29 (A) Stated in the ordinance levying the tax and on the  
30 ballot; and

31 (B) Scheduled on the first day of the first month of a  
32 calendar quarter.

33 (3) The effective date of a levy of the tax that is delayed  
34 under subdivision (d)(1) of this section shall not be delayed for more than  
35 thirty-six (36) months after the date the tax would be effective under § 26-



1 74-209(d)(2)(A)(i).

2 (e)(1) Any tax adopted for a specified period of time shall cease to  
 3 be levied on the date indicated on the ballot.

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

12  
 13 SECTION 2. Arkansas Code § 26-74-209(d)(2), concerning the conduct and  
 14 results of a county sales and use tax election, is amended to read as  
 15 follows:

16 (2)(A)(i) ~~If no~~ Except as provided in subdivision (d)(2)(A)(ii)  
 17 of this section, if an election challenge is not timely filed, the countywide  
 18 tax shall be levied, effective on the first day of the first month of the  
 19 calendar quarter after a minimum of sixty (60) days' notice by the director  
 20 to sellers and after the expiration of the thirty-day challenge period, on  
 21 the gross receipts from the sale at retail within the county of all items and  
 22 services that are subject to the Arkansas Gross Receipts Act of 1941, § 26-  
 23 52-101 et seq.

24 (ii) The effective date of the levy of the  
 25 countywide tax may be delayed under § 26-74-208(d).

26 (B) In every county where the local sales and use tax has  
 27 been adopted ~~pursuant to the provisions of~~ under this subchapter, there is  
 28 imposed an excise tax on the storage, use, distribution, or consumption  
 29 within the county of tangible personal property or services purchased,  
 30 leased, or rented from any retailer outside the state after the effective  
 31 date of the sales and use tax for storage, use, distribution, or other  
 32 consumption in the county at the same rate on the sale price of the property  
 33 or in the case of leases or rentals on the lease or rental price, the rate of  
 34 the use tax to correspond to the rate of the sales tax portion of the tax.

35  
 36 SECTION 3. Arkansas Code § 26-74-308 is amended to add a new

1 subsection as follows:

2 (d)(1) The ballot may indicate an effective date for the levy of tax  
3 that is effective later than the effective date provided in § 26-74-  
4 309(d)(2)(A).

5 (2) The effective date of a levy of the tax that is delayed  
6 under subdivision (d)(1) of this section shall be:

7 (A) Stated in the ordinance levying the tax and on the  
8 ballot; and

9 (B) On the first day of the first month of a calendar  
10 quarter.

11 (3) The effective date of a levy of the tax that is delayed  
12 under subdivision (d)(1) of this section shall not be delayed for more than  
13 thirty-six (36) months after the date the tax would be effective under § 26-  
14 74-309(d)(2)(A).

15  
16 SECTION 4. Arkansas Code § 26-74-309(d)(2), concerning the conduct of  
17 elections and results of a county sales and use tax, is amended to read as  
18 follows:

19 (2)(A) ~~If no~~ Except as provided in subdivision (d)(2)(B) of this  
20 section, if an election challenge is not timely filed, the countywide tax  
21 shall be levied, effective on the first day of the first month of the  
22 calendar quarter after a minimum of sixty (60) days' notice by the director  
23 to sellers and after the expiration of the thirty-day challenge period, on  
24 the gross receipts from the sale at retail within the county of all items and  
25 services that are subject to the Arkansas Gross Receipts Act of 1941, § 26-  
26 52-101 et seq., and the Arkansas Compensating Tax Act of 1949, § 26-53-101 et  
27 seq.

28 (B) The effective date of the levy of the countywide tax may be  
29 delayed under § 26-74-308(d).

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31 **APPROVED: 3/03/2009**