

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 383 of the Regular Session

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

A Bill

SENATE BILL 321

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5 By: Senator Bryles
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For An Act To Be Entitled

8
9 AN ACT TO ALLOW FOR THE EXTENSION OF A COUNTY-
10 WIDE SALES AND USE TAX UPON THE APPROVAL OF THE
11 VOTERS OF THE COUNTY; AND FOR OTHER PURPOSES.
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Subtitle

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15 TO ALLOW FOR THE EXTENSION OF A COUNTY-
16 WIDE SALES AND USE TAX UPON THE APPROVAL
17 OF THE VOTERS OF THE COUNTY.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-74-208(b), concerning the form of the
23 ballot for a countywide sales and use tax, is amended to read as follows:

24 (b)(1) The ballot title may also include an expiration date for the
25 levy of the tax, and if adopted in this form, the tax shall cease to be
26 levied on the date noted on the ballot.

27 (2) The expiration date shall be the last day of a calendar
28 quarter unless the tax proceeds are pledged for the payment of bonds, in
29 which case the tax shall terminate as otherwise provided by law.

30 (3)(A)(i) The quorum court of a county may refer to the voters
31 of the county a change in the expiration date for the sales and use tax
32 approved by the voters to extend the levy of the sales and use tax beyond the
33 expiration date previously approved.

34 (ii) The proposed expiration date shall be the last
35 day of the last month of a calendar quarter.



1 (B) If the quorum court of a county refers a change in the
 2 expiration date for an existing sales and use tax levied under this
 3 subchapter to the voters, the quorum court shall:

4 (i) Notify the county board of election
 5 commissioners that the measure has been referred to the voters; and

6 (ii) Submit a copy of the ballot title to the county
 7 board of election commissioners.

8 (C)(i) An election to change the expiration date for a
 9 sales or use tax levied under this subchapter shall be conducted in the
 10 manner provided by law for all other county elections.

11 (ii) The results of the election under this
 12 subsection shall be certified, proclaimed, and subject to challenge under §
 13 26-74-209.

14 (D)(i) To extend the sales and use tax levied under this
 15 subchapter to a new expiration date, the county shall notify the Director of
 16 the Department of Finance and Administration of the new expiration date that
 17 was approved by the voters after publication of the proclamation has occurred
 18 and at least ninety (90) days before the current expiration date of the sales
 19 and use tax.

20 (ii) The sales and use tax extended under this
 21 subdivision (b)(3) shall continue to be levied until the new expiration date.

22 (E) If the voters do not approve a change in the
 23 expiration date for the sales and use tax levied under this subchapter, the;

24 (i) Tax shall continue to be collected until the
 25 expiration date previously approved by the voters; and

26 (ii) Question may be resubmitted to the voters at
 27 the time permitted by the election laws and § 26-74-210(a)(1) shall not
 28 apply.

29 (F) An election to change the expiration date for a sales
 30 or use tax levied under this subchapter is not an election on the levy of the
 31 tax.

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 33 SECTION 2. Arkansas Code § 26-74-308(b), concerning the form of the
 34 ballot for a countywide sales and use tax, is amended to read as follows:

35 (b)(1) The ballot title may also include an expiration date, and if
 36 adopted in this form the tax shall cease to be levied on the date noted on

1 the ballot.

2 (2) The expiration date shall be the last day of a calendar
 3 quarter unless the proceeds are pledged for the payment of bonds, in which
 4 case the tax shall terminate as otherwise provided by law.

5 (3)(A)(i) The quorum court of a county may refer to the voters
 6 of the county a change in the expiration date for the sales and use tax
 7 approved by the voters to extend the levy of the sales and use tax beyond the
 8 expiration date previously approved.

9 (ii) The proposed expiration date shall be the last
 10 day of the last month of a calendar quarter.

11 (B) If the quorum court of a county refers a change in the
 12 expiration date for an existing sales and use tax levied under this
 13 subchapter to the voters, the quorum court shall:

14 (i) Notify the county board of election
 15 commissioners that the measure has been referred to the voters; and

16 (ii) Submit a copy of the ballot title to the county
 17 board of election commissioners.

18 (C)(i) An election to change the expiration date for a
 19 sales or use tax levied under this subchapter shall be conducted in the
 20 manner provided by law for all other county elections.

21 (ii) The results of the election under this
 22 subsection shall be certified, proclaimed, and subject to challenge under §
 23 26-74-309.

24 (D)(i) To extend the sales and use tax levied under this
 25 subchapter to a new expiration date, the county shall notify the Director of
 26 the Department of Finance and Administration of the new expiration date that
 27 was approved by the voters after publication of the proclamation has occurred
 28 and at least ninety (90) days before the current expiration date of the sales
 29 and use tax.

30 (ii) The sales and use tax extended under this
 31 subdivision (b)(3) shall continue to be levied until the new expiration date.

32 (E)(i) If the voters do not approve a change in the
 33 expiration date for the sales and use tax levied under this subchapter, the
 34 tax shall continue to be collected until the expiration date previously
 35 approved by the voters.

36 (F) An election to change the expiration date for a sales

1 or use tax levied under this subchapter is not an election on the levy of the
2 tax.

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4 **APPROVED: 3/10/2009**
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