

ARKANSAS SENATE
89th General Assembly - Regular Session, 2013
Amendment Form

Subtitle of Senate Bill No. 500

TO ASSIST THE ADMINISTRATION AND COLLECTION OF 911 EMERGENCY PHONE SYSTEM
CHARGES; AND TO REGULATE CONTRIBUTIONS FROM PREPAID WIRELESS PHONE USERS.

Amendment No. 2 to Senate Bill No. 500

Amend Senate Bill No. 500 as engrossed, S3/13/13 (version: 03/13/2013 09:58:10 AM)

Page 7, delete lines 34 through 36, and substitute the following:

"(d)(1) Except as provided in subdivision (d)(2) of this section, a seller shall report and pay one hundred percent (100%) of the prepaid wireless E911 charge plus any penalties and interest due to the Director of the Department of Finance and Administration in the same manner and at the same time as the gross receipts tax under the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq.

(2) A seller that meets the prompt payment requirements of § 26-52-503 may deduct and retain three percent (3%) of the prepaid wireless E911 charge."

AND

Page 8, delete lines 1 through 3

AND

Page 8, delete lines 29 through 36, and substitute the following:

"(2) Except for the prepaid wireless E911 charge imposed under this section, no other tax, fee, surcharge, or other charge shall be imposed upon prepaid wireless telecommunication services by the state, a political subdivision of the state, or an intergovernmental agency for the purpose of implementing and supporting emergency telephone services.

SECTION 7. Arkansas Code § 26-18-104(13), concerning definitions under the Arkansas Tax Procedure Act, § 26-18-101 et seq., is amended to read as follows:

(13) "State tax" means any tax, ~~or~~ any fee for a license, permit, or registration, or any other fee or charge which is payable to, collected by, or administered by the Revenue Division of the Department of Finance and Administration, ~~State of Arkansas;~~



SECTION 8. EFFECTIVE DATE. This act is effective on and after January 1, 2014."

The Amendment was read the first time, rules suspended and read the second time and _____

By: Senator J. Woods

DLP/PAT - 03-15-2013 11:32:58

DLP282

Secretary