

Hall of the House of Representatives
91st General Assembly - Regular Session, 2017
Amendment Form

Subtitle of Senate Bill No. 140

TO PROVIDE FOR THE COLLECTION OF SALES AND USE TAX RATHER THAN USE TAX ON SALES
BY CERTAIN REMOTE SELLERS.

Amendment No. 1 to Senate Bill No. 140

Amend Senate Bill No. 140 as engrossed, S2/2/17 (version: 02/02/2017 11:11:03 AM):

Page 5, delete line 11, and substitute the following:

"(2) Shall either:

(A) Remit the sales and use tax and follow all applicable"

AND

Page 5, line 15, delete "(A)" and substitute "(i)"

AND

Page 5, line 19, delete "(B)" and substitute "(ii)"

AND

Page 5, delete line 21, and substitute the following:

"into Arkansas in at least two hundred (200) separate transactions; or

(B) If the seller does not collect and remit sales and use
taxes under this section:

(i) Report annually to the Department of Finance and
Administration the name of each Arkansas purchaser, the address of each
Arkansas purchaser, and the total amount paid to the seller for the year by
each Arkansas purchaser; and

(ii) Provide notice to each Arkansas purchaser
identified under subdivision (a)(2)(B)(i) of this section that the
purchaser's information has been provided to the department."

AND

Page 6, delete line 9, and substitute the following:

"particular taxpayer, and it does not operate to enjoin an existing lawsuit
that seeks to establish the validity of the obligation in subsection (a) of
this section."



AND

Page 6, delete line 31, and substitute the following:

"does not collect and remit sales and use tax.

(i) This section does not affect or impair the:

(1) Obligation of a seller, when the seller is transacting business in the state and a point-of-sale tax is collected on the transaction, to remit all state and local taxes on any applicable transaction in which the seller provides goods or furnishes services within the state; or

(2) Ability of a state entity to immediately collect the taxes described in subdivision (i)(1) of this section.

SECTION 4. DO NOT CODIFY. The Arkansas Tax Reform and Relief Legislative Task Force shall review the amount of revenue attributable to the collection of sales and use taxes under § 26-52-111 and make recommendations concerning the use of these revenues, including without limitation the use of the revenues to reduce income tax rates or fund other programs that the task force deems relevant or necessary."

AND

Page 6, delete line 33, and substitute the following:

"SECTION 5. EFFECTIVE DATE. Sections 1 through 4 of this act are"

The Amendment was read _____

By: Representative D. Douglas

JLL/JLL - 02-09-2017 09:09:58

JLL188

Chief Clerk