

Hall of the House of Representatives
83rd General Assembly - Regular Session, 2001
Amendment Form

Subtitle of House Bill No. 1440

"AMENDS ARKANSAS CODE 26-53-124 TO PROVIDE THAT OUT OF STATE VENDORS WITH SIGNIFICANT CONNECTIONS TO THE STATE OF ARKANSAS MUST COLLECT USE TAX ON SALES MADE TO ARKANSAS CUSTOMERS IF ORDERS ARE PROCESSED ELECTRONICALLY."

Amendment No. 1 to House Bill No. 1440.

Amend House Bill No. 1440 as originally introduced:

Page 1, delete lines 12 & 13 and substitute:

"MADE TO ARKANSAS CUSTOMERS; AND FOR OTHER PURPOSES. "

AND

Page 1, delete lines 20 & 21 and substitute:

"MADE TO ARKANSAS CUSTOMERS. "

AND

Page 2, delete line 2 and substitute:

"the internet or other electronic ordering process, or the processing of orders by non-electronic means, by mail order, fax, telephone, or otherwise, does not relieve a vendor"

AND

Page 2, delete line 16 and substitute:

"267 of the Internal Revenue Code of 1986, as in effect on January 1, 2001,"

and

Page 2, line 19, add a new section as follows:

"SECTION 2. Effective Date. [THE ARKANSAS CODE REVISION COMMISSION IS NOT REQUIRED TO CODIFY THIS SECTION.] The provisions of this act shall be effective on and after January 1, 2002."

The Amendment was read _____
By: Representative R. Smith
LH/MHF
MHF783 _____ Chief Clerk