

# ARKANSAS SENATE

84th General Assembly - Second Extraordinary Session, 2003  
**Amendment Form**

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## Subtitle of Senate Bill No. 24

"TO PROVIDE FOR THE CLOSURE OF BUSINESSES FAILING TO REPORT AND REMIT  
SALES AND USE TAXES."

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## Amendment No. 2 to Senate Bill No. 24.

Amend Senate Bill No. 24 as originally introduced:

Page 4, line 28, add a new subsection to read as follows:

"(e)(1) It is unlawful for a business to continue in operation after a business closure order is issued that is:

(A) Upheld on appeal under this subchapter; or

(B) Not appealed by the delinquent taxpayer under this

subchapter.

(2) Any person responsible for the decision to operate the business in violation of this subchapter shall upon conviction be guilty of a Class A misdemeanor."



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

By: Senator T. Smith

KWH/WLM - 12-17-2003 10:08

WLM020

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Secretary