

**ARKANSAS SENATE**  
85th General Assembly - Regular Session, 2005  
**Amendment Form**

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**Subtitle of Senate Bill No. 509**

"PROVIDES FOR THE WITHHOLDING OF INCOME TAX BY PASS-THROUGH ENTITIES  
ON NONRESIDENT TAXPAYERS."

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**Amendment No. 1 to Senate Bill No. 509.**

Amend Senate Bill No. 509 as originally introduced:

Page 2, delete line 2, and substitute the following:  
"Arkansas during any part of the tax year;"

AND

Page 2, delete line 4, and substitute the following:  
"domicile in Arkansas during any part of the tax year;"

AND

Page 2, delete line 15, and substitute the following:  
"share of income of the entity that is derived from or attributable to sources within this state and distributed to each nonresident member. The"

AND

Page 2, line 17, insert "required to be" between "tax" and "withheld"

AND

Page 2, delete line 19 and substitute the following:  
"(B)(i) A lower-tier pass-through entity shall"

AND

Page 2, line 30, delete "seventh" and substitute "sixth"

AND

Page 2, line 32, delete "tenth" and substitute "ninth"

AND



Page 3, line 27, delete "partner" and substitute "member"

AND

Page 4, line 8, delete "February 28" and substitute "the fifteenth day of the fourth month"

AND

Page 4, delete lines 12 and 13 and substitute the following:

"(B) Any additional tax due remaining on the pass-through entity's composite income tax return shall be remitted with the entity's composite return."

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

By: Senator Hill

KWH/KWH - 02-28-2005 07:30

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Secretary