

**ARKANSAS SENATE**  
87th General Assembly - Regular Session, 2009  
**Amendment Form**

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**Subtitle of House Bill No. 1111**

"AMENDING ARKANSAS LAW CONCERNING CHARITABLE BINGO AND RAFFLES."

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**Amendment No. 1 to House Bill No. 1111.**

Amend House Bill No. 1111 as engrossed, H2/19/09 (version: 02-19-2009 08:50):

Page 2, delete line 20-21 and substitute:

"~~(E)~~(3) "Bingo face" means a disposable flat piece of paper that may be used one (1) time and that cannot be";

AND

Page 5, delete lines 23-35;

AND

Page 8, delete lines 28-36;

AND

Page 9, delete lines 1-36;

AND

Page 10, delete lines 1-14 and substitute:

"SECTION 11. Arkansas Code §§ 23-114-601 through 23-114-604 are amended to read as follows:

23-114-601. Tax levied.

(a)~~(1)~~ There is levied an excise tax of ~~one cent (1¢)~~ three tenths of one cent (.003¢) upon the sale of each bingo face sold by a licensed distributor to a licensed authorized organization in this state.

~~(2) There is levied an excise tax of ten percent (10%) of the gross receipts derived from the sale of all bingo equipment other than bingo faces by a licensed distributor to a licensed authorized organization in this state.~~

(b) Items taxed under subsection (a) of this section shall be exempt from the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., and the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.



23-114-602. Payment and reporting of tax.

(a) The excise tax levied under this subchapter is due and payable by distributors that sold bingo faces ~~and other bingo equipment~~ to licensed authorized organizations in this state. The tax shall be reported and paid to the Department of Finance and Administration monthly on or before the fifteenth day of the month following the month of sale.

(b) The report shall be filed under oath on forms prescribed by the Director of the Department of Finance and Administration.

(c) The director shall adopt any rules necessary for the proper reporting and payment of the tax.

23-114-603. Information to be reported.

(a) The excise tax report required under § 23-114-602 shall include the following information:

(1) The total number of bingo faces ~~and the gross receipts derived from the sale of other bingo equipment~~ sold to all licensed authorized organizations in this state; and

(2) Any other information that the Director of the Department of Finance and Administration determines is necessary to properly administer the excise tax levied by this subchapter.

(b) A taxpayer shall maintain records to substantiate the contents of each report.

~~23-114-604. Record of prize winners.~~

~~The Director of the Department of Finance and Administration may require a licensed authorized organization to maintain records relating to prizes awarded at a raffle or bingo session.;~~

AND

Page 11, line 8, delete "~~repealed~~" and substitute "reduced";

AND

Appropriately renumber the sections of the bill.

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

By: Senators Faris, G. Baker, Bryles, Glover, Hendren, H. Wilkins

JDF/VJF - 03-05-2009 13:51

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Secretary