

ARKANSAS SENATE
91st General Assembly - Regular Session, 2017
Amendment Form

Subtitle of House Bill No. 1388

TO REQUIRE OUT-OF-STATE SELLERS AND FACILITATORS TO PROVIDE NOTICE TO ARKANSAS
PURCHASERS REGARDING TAX DUE ON CERTAIN PURCHASES AND TO REPORT SALES MADE TO
ARKANSAS PURCHASERS.

Amendment No. 1 to House Bill No. 1388

Amend House Bill No. 1388 as engrossed, H2/3/17 (version: 02/03/2017 9:55:44 AM):

Page 3, delete line 5, and substitute the following:

"the report.

(g) A seller or facilitator that does not have a physical presence in this state but collects and remits Arkansas sales and use tax on sales made to Arkansas purchasers is not required to comply with the requirements of subsection (f) of this section."

AND

Page 3, line 6, delete "(g)" and substitute "(h)"

AND

Page 3, delete line 10, and substitute the following:

"(i) A facilitator that does not have a physical presence in this state and does not collect Arkansas sales Arkansas sales or use tax on sales made to Arkansas purchasers shall:"

AND

Page 3, line 30, delete "(k)" and substitute "(j)"



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

By: Senator Files

JLL/JLL - 02-21-2017 16:35:11

JLL190

Secretary