

Hall of the House of Representatives
91st General Assembly - Fiscal Session, 2018
Amendment Form

JBC 2-21-2018 (1)

Subtitle of House Bill No. 1007

AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - REVENUE SERVICES
DIVISION APPROPRIATION FOR THE 2018-2019 FISCAL YEAR.

Amendment No. 1 to House Bill 1007

Amend House Bill No. 1007 as originally introduced:

Page 9, line 15, insert the following new SECTION immediately following SECTION 15 to read as follows:

" SECTION 16. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL, AND TEMPORARY LAW. TAXATION OF CANDY AND SOFT DRINKS.

(a) The Director of the Department of Finance and Administration shall either:

(1)(A) By July 1, 2018, publish a list of the Universal Product Codes for items that meet the definition of:

(i) A candy under § 26-52-103(3) or § 26-53-102(3);

and

(ii) A soft drink under § 26-52-103(28) or § 26-53-102(22).

(B) The list published by the director under subdivision (a)(1)(A) of this section shall provide guidance to retailers, sellers, and vendors regarding which items are defined as a candy or a soft drink but not defined as food and food ingredients under the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., or the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

(C) The list published by the director under subdivision (a)(1)(A) of this section is exempt from the Arkansas Administrative Procedure Act, § 25-15-201 et seq; or

(2) Not subject a retailer, seller, or vendor to the penalties under § 26-18-201, § 26-18-202, § 26-18-208, § 26-18-209, § 26-52-512, or § 26-53-125 if the retailer, seller, or vendor:

(A) Collects and remits tax payments to the Department of Finance and Administration on the gross receipts and gross proceeds derived from the sale of items that meet the definition of:



(i) A candy under § 26-52-103(3) or § 26-53-102(3) at the taxable rate for food and food ingredients under § 26-52-317 or § 26-53-145; or

(ii) A soft drink under § 26-52-103(28) or § 26-53-102(22) at the taxable rate for food and food ingredients under § 26-52-317 or § 26-53-145; and

(B) Demonstrates a good faith effort to collect and remit tax payments to the department on the gross receipts and gross proceeds derived from the sale of items that meet the definition of:

(i) A candy under § 26-52-103(3) or § 26-53-102(3) at the taxable rate under § 26-52-301, § 26-52-302, § 26-53-106, or § 26-53-107; or

(ii) A soft drink under § 26-52-103(28) or § 26-53-102(22) at the taxable rate under § 26-52-301, § 26-52-302, § 26-53-106, or § 26-53-107.

(b) This section is effective until September 30, 2019."

AND

Appropriately renumber the subsequent sections of the bill.

The Amendment was read _____
By: Joint Budget Committee
By: Representative Davis
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Chief Clerk