

ARKANSAS SENATE
93rd General Assembly - Regular Session, 2021
Amendment Form

Subtitle of Senate Bill No. 479

TO PROVIDE RELIEF FOR RESTAURANTS; TO ALLOW RESTAURANTS TO EXPAND OUTDOOR DINING; TO DELAY THE PAYMENT OF RESTAURANT SALES TAXES; TO CAP THE FEES THAT A THIRD-PARTY DELIVERY SERVICE MAY CHARGE; AND TO DECLARE AND EMERGENCY.

Amendment No. 1 to Senate Bill 479

Amend Senate Bill No. 479 as originally introduced:

Page 6, delete lines 1 through 13 and substitute the following:

"collected in March, April, and May of 2021 may be filed with the secretary by June 20, 2021;

(2) All sales tax remittances and reports for sales tax collected in June, July, and August of 2021 may be filed with the secretary by September 20, 2021;

(3) All sales tax remittances and reports for sales tax collected in September, October, and November of 2021 may be filed with the secretary by December 20, 2021; and

(4) All sales tax remittances and reports for sales tax collected in December of 2021 and January and February of 2022 may be filed with the secretary by March 20, 2022.

(c) If a taxpayer files the required returns and remits the required sales tax in the time frames under subsection (b) of this section:

(1) No late fees or penalties shall be assessed against the taxpayer; and

(2) The taxpayer is eligible for the discounts for early payment stated in § 26-52-503(a) and (c)."

AND

Page 6, line 15, delete "March 1" and substitute "March 20"

