

Department of Finance and Administration

Legislative Impact Statement

Bill: SB192

Bill Subtitle: TO MAKE TECHNICAL CORRECTIONS TO TITLE 26 OF THE ARKANSAS CODE CONCERNING TAXATION.

Basic Change :

Senator D. Johnson

Representatives Vines and Williams

The bill deletes obsolete language, provides clarifying language and makes stylistic changes to Title 26 of the Arkansas Code. Title 26 provides for state and local taxation in Arkansas. Included within the proposal are changes in language for State Tax Procedures, County Property Taxes, Local Sales and Use Taxes, State Income Taxes, and State Sales and Use Taxes. The stylistic and clarifying language changes in the bill do not change the levy or administration of any of the tax types referenced.

The proposal does not include an effective date and would be effective 90 days after adjournment of the General Assembly.

Revenue Impact :

None

Taxpayer Impact :

None

Resources Required :

None

Time Required :

None

Procedural Changes :

None

Other Comments :

Legal Analysis :

This bill makes technical corrections to Title 26 of the Arkansas Code.

Department of Finance and Administration

Legislative Impact Statement

Bill: SB192

Bill Subtitle: TO MAKE TECHNICAL CORRECTIONS TO TITLE 26 OF THE ARKANSAS CODE CONCERNING TAXATION.
