

# Department of Finance and Administration

## Legislative Impact Statement

**Bill:** HB1321

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

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### **Basic Change :**

Sponsor: Representative Shepherd

The bill makes technical corrections to Title 26 Chapter 52 of the Arkansas Code regarding Arkansas Gross Receipts Tax to remove the definition of "facilitator" which is a term not used within any provision of the chapter.

### **Revenue Impact :**

None.

### **Taxpayer Impact :**

None.

### **Resources Required :**

None.

### **Time Required :**

None.

### **Procedural Changes :**

None.

### **Other Comments :**

None.

### **Legal Analysis :**

This bill makes a technical correction to gross receipts tax section § 26-52-110 to remove the definition of "facilitator". The removal of this definition may impact pending legislation (HB1388) that relies upon the definition of "facilitator" in an amendment to § 26-52-110.