Hall of the House of Representatives

91st General Assembly - Fiscal Session, 2018

Amendment Form

DRAFT

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. ___ to House Bill No. 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. <u>TAXATION</u> OF CANDY AND SOFT DRINKS.
- (a)(1) The Director of the Department of Finance and Administration shall publish a list of the Universal Product Codes (created by Uniform Grocery Product Code Council, Inc.) for items that meet the definition of:
 - (A) A candy under § 26-52-103(3) or § 26-53-102(3); and (B) A soft drink under § 26-52-103(28) or § 26-53-102(22).
- (2) The list published by the director under subdivision (a)(1) 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.
- (3) The list published by the director under subdivision (a)(1) of this section is exempt from the Arkansas Administrative Procedure Act, § 25-15-201 et seq.
- (4) The director shall publish the list required under subdivision (a)(1) of this section by July 1, 2018.
- (b) If the director does not publish the list in subdivision (a)(1) of this section by July 1, 2018, a retailer, seller, or vendor is not subject 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:
- (1) 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:

- (A) A candy under \S 26-52-103(3) or \S 26-53-102(3) at the taxable rate for food and food ingredients under \S 26-52-317 or \S 26-53-145; or
- (B) 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
- (2) 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:
- (A) 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

 (B) 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.
 - (c) This section is effective until September 30, 2019."

AND

Appropriately renumber the following sections.

The Amendment was read	
By: Representative Davis	
JAP/JAP - 02-13-2018 11:10:27	
JAP119	Chief Clerk

1	State of Arkansas	A D 11					
2	91st General Assembly	A Bill					
3	Fiscal Session, 2018		HOUSE BILL 1007				
4							
5	By: Joint Budget Committee						
6							
7	For An Act To Be Entitled						
8	AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES						
9	AND OPERATING EXPENSES	FOR THE DEPARTMENT OF FI	NANCE				
10	AND ADMINISTRATION - RE	VENUE SERVICES DIVISION	FOR				
11	THE FISCAL YEAR ENDING JUNE 30, 2019; AND FOR OTHER						
12	PURPOSES.						
13							
14							
15		Subtitle					
16	AN ACT FOR THE DE	PARTMENT OF FINANCE AND					
17	ADMINISTRATION - H	REVENUE SERVICES					
18	DIVISION APPROPRIA	ATION FOR THE 2018-2019					
19	FISCAL YEAR.						
20							
21							
22	BE IT ENACTED BY THE GENERAL ASSEMB	LY OF THE STATE OF ARKAN	SAS:				
23							
24	SECTION 1. REGULAR SALARIES. There is hereby established for the						
25	Department of Finance and Administration - Revenue Services Division for the						
26	6 2018-2019 fiscal year, the following maximum number of regular employees.						
27							
28			Maximum Annual				
29		Maximum	Salary Rate				
30	Item Class	No. of	Fiscal Year				
31	No. Code Title	Employees	2018-2019				
32	(1) NOO3N DFA DEP DIR AND COMMR	OF REVENUE 1	GRADE SE03				
33	(2) NO37N DFA DRIVER LICENSE ADM	INISTRATOR 1	GRADE SE02				
34	(3) NO35N DFA MOTOR VEHICLE ADMI	NISTRATOR 1	GRADE SE02				
35	(4) NOO4N DFA REV ASST COMMR POL	CICY & LEGAL 1	GRADE SE02				
36	(5) G002N DFA REVENUE CHIEF COUN	ISEL 1	GRADE SE02				



1	MAY	CONTINGENT	EMDI	OVEES
L	LIAA	CONTINGENT	LITTL	OILLO

50

- 2 If it has been determined by the Director of the Department of Finance and
- 3 Administration that the Department cannot continue a contract with a private
- 4 provider and the Director deems it necessary to utilize Department staff to
- 5 provide the required services, the Department is allowed, after seeking prior
- 6 review by the Arkansas Legislative Council or Joint Budget Committee, to
- 7 utilize the contingent positions for data entry contained in this Section and
- 8 make the appropriate transfers from the various Maintenance and Operations,
- 9 Professional Fees and Services or Data Processing line items contained in the
- 10 Revenue Services Division Operations Appropriation Section of this Act to
- 11 Regular Salaries and Personal Services Matching.
- The provisions of this section shall be in effect only from July 1, 2017
- 13 2018 through June 30, 2018 2019.

14

15 SECTION 16. COMPLIANCE WITH OTHER LAWS. Disbursement of funds

- 16 authorized by this act shall be limited to the appropriation for such agency
- 17 and funds made available by law for the support of such appropriations; and
- 18 the restrictions of the State Procurement Law, the General Accounting and
- 19 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
- 20 Procedures and Restrictions Act, or their successors, and other fiscal
- 21 control laws of this State, where applicable, and regulations promulgated by
- 22 the Department of Finance and Administration, as authorized by law, shall be
- 23 strictly complied with in disbursement of said funds.

24

25 SECTION 17. LEGISLATIVE INTENT. It is the intent of the General

- 26 Assembly that any funds disbursed under the authority of the appropriations
- 27 contained in this act shall be in compliance with the stated reasons for
- 28 which this act was adopted, as evidenced by the Agency Requests, Executive
- 29 Recommendations and Legislative Recommendations contained in the budget
- 30 manuals prepared by the Department of Finance and Administration, letters, or
- 31 summarized oral testimony in the official minutes of the Arkansas Legislative
- 32 Council or Joint Budget Committee which relate to its passage and adoption.

33 34

SECTION 18. EFFECTIVE DATE. This act is effective on and after July 1,

35 2018.

36