

1 **State of Arkansas**
2 **78th General Assembly**
3 **First Extraordinary Session, 1992**
4 **By: Representative Stewart**

A Bill

Call Item 17

HOUSE BILL

For An Act To Be Entitled

8 "AN ACT TO AMEND ARK. CODE ANN. §26-75-216 PERTAINING TO
9 COUNTY AND CITY LOCAL SALES TAXES; AND FOR OTHER
10 PURPOSES."

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12 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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14 SECTION 1. Ark. Code Ann. §26-74-212 as amended by Act 536 of 1991 and
15 found on page 107 of the 1991 Cumulative Supplement to the Arkansas Code is
16 hereby repealed.

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18 SECTION 2. Ark. Code Ann. §26-75-216 is hereby amended to read as
19 follows:

20 "26-75-216. Applicability of tax.

21 (a) (1) A city sales tax levied pursuant to the authority granted in
22 this subchapter or in 26-75-301 et seq., shall be applicable to sales of items
23 and services sold by a business located in the levying city to a resident or
24 nonresident of the levying city.

25 (2) This sales tax shall not be applicable to sales of items or
26 services by a business located in a city which levies no city or county sales
27 tax, regardless of the place of residence of the purchaser.

28 (b) A city sales tax levied pursuant to the provisions of this
29 subchapter or the provisions of 26-75-301 et seq. shall not be applicable to
30 sale of items and services sold to a nonresident of the levying city if the
31 sale is made for delivery to an address which is in a city or county that does
32 not impose a city or county sales tax, if the sale is documented by a sales
33 invoice indicating that the sale was made for delivery, and that delivery was
34 actually made to the person at the place noted thereon located outside the
35 city in which the sales tax is levied."

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SECTION 3. All provisions of this act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 4. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without the invalid provision or application, and to this end the provisions of this act are declared to be severable.

SECTION 5. All laws and parts of laws in conflict with this act are hereby repealed.

