

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Representative Dawson**

A Bill

HOUSE BILL

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE §26-52-203 TO PROVIDE FOR A
9 NON-REFUNDABLE FEE OF FIFTY DOLLARS (\$50.00) FOR THE
10 INITIAL ISSUANCE OF GROSS RECEIPTS TAX PERMITS; AND FOR
11 OTHER PURPOSES."

Subtitle

14 "AN ACT TO AMEND ARKANSAS CODE §26-52-203 TO PROVIDE FOR A
15 NON-REFUNDABLE FEE OF FIFTY DOLLARS (\$50.00) FOR NEW GROSS
16 RECEIPTS TAX PERMITS."

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

20 SECTION 1. Arkansas Code §26-52-203 is hereby amended to read as
21 follows:

22 "§26-52-203. Fee deposit or bond required.

23 (a) The director shall require, prior to the issuance of any new
24 Arkansas gross receipts tax permit, the payment of a non-refundable fee of
25 fifty dollars (\$50.00), which shall be remitted with each new application for
26 a permit.

27 (b) All persons doing a retail business in this state, which business is
28 subject to the provisions of this act, who do not have a permanent domicile in
29 this state, shall make a sufficient cash deposit or sufficient bond with the
30 director to cover their annual sales tax before doing business in this state
31 or before receiving a permit to do business in this state as provided in §
32 26-52-202.

33 (c) All revenues derived from the fees imposed by this section shall be
34 deposited in the State Treasury as a non-revenue receipt credited to the State
35 Central Services Fund for use by the Revenue Division."

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SECTION 2. 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 3. 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 4. All laws and parts of laws in conflict with this act are hereby repealed.

SECTION 5. EMERGENCY. It is hereby found and determined by the General Assembly that the two hundred fifty dollar (\$250.00) deposit required to obtain a new gross receipts tax permit creates an undue burden on the party applying for such permit; that it creates an administrative burden on the Department of Finance and Administration to have this deposit as a credit to maintain and refund the deposit upon request after the appropriate time has elapsed; that a non-refundable fee of fifty dollars (\$50.00) is less of a burden on the applicant and the department; and that this act will effectuate that purpose. Therefore, an emergency is hereby declared to exist and this act being necessary for the immediate preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.

