

1 State of Arkansas  
2 80th General Assembly  
3 Regular Session, 1995  
4 By: Representatives D. Wood and Molinaro

# A Bill

HOUSE BILL 1456

## For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE §26-18-303 TO PROVIDE THAT  
9 THE DIRECTOR OF THE DEPARTMENT OF FINANCE AND  
10 ADMINISTRATION IS AUTHORIZED TO DISCLOSE TO CITIES THE  
11 AMOUNT OF SALES TAX REPORTED BY RETAILERS WHO ARE ALSO  
12 RESPONSIBLE FOR COLLECTING AND REMITTING ADVERTISING AND  
13 PROMOTION TAXES LEVIED AND COLLECTED BY THE CITIES; AND  
14 FOR OTHER PURPOSES."

## Subtitle

17 "AN ACT TO PROVIDE FOR THE DISCLOSURE OF  
18 SALES TAX FIGURES TO CITIES WHO LEVY AN  
19 ADVERTISING AND PROMOTION TAX."

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

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23 SECTION 1. Arkansas Code §26-18-303(b) is amended by adding a new  
24 subdivision (12) to read as follows:

25 "(12) Disclosure to cities of the amount of monthly sales tax reported  
26 to the director by retailers who are also responsible for collecting and  
27 remitting to the cities the advertising and promotion taxes levied by §26-75-  
28 601 et seq. and §26-75-701 et seq. for the purpose of determining whether the  
29 retailer is properly reporting the tax to the city. This subdivision shall  
30 not apply if less than fifty percent (50%) of the retailer's gross receipts  
31 are subject to the advertising and promotion taxes."

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33 SECTION 2. All provisions of this act of a general and permanent  
34 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas  
35 Code Revision Commission shall incorporate the same in the Code.

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 All laws and parts of laws in conflict with this act are hereby repealed.

*/s/Rep. D. Wood, et al*

