

1 State of Arkansas

2 80th General Assembly

3 Regular Session, 1995

4 By: Representative von Grempp

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For An Act To Be Entitled

8 "AN ACT TO REQUIRE PROMOTERS OR ORGANIZERS OF SPECIAL
9 EVENTS TO OBTAIN DAILY REPORTS OF TAXABLE SALES FROM
10 VENDORS; TO PROVIDE FOR THE ADMINISTRATION OF THE ACT; AND
11 FOR OTHER PURPOSES."

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Subtitle

14 "AN ACT TO PROVIDE FOR THE REPORTING OF
15 THE ARKANSAS GROSS RECEIPTS TAX FROM
16 SPECIAL EVENT VENDORS."

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

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20 SECTION 1. Title 26, Chapter 52, Subchapter 5 of the Arkansas Code is
21 amended by adding a new section to read as follows:

22 "26-52-516. Special Events.

23 (a) Definitions. As used in this section, unless the context
24 otherwise requires:

25 (1) Person means a person as defined in Arkansas Code 26-52-103.

26 (2) Promoter or Organizer means a person who organizes or promotes
27 a special event which results in the rental, occupation or use of any
28 structure, lot, tract of land, motor vehicle, sample or display case, table,
29 or any other similar items for the exhibition and sale of tangible personal
30 property by special events vendors.

31 (3) Special Event means an entertainment, amusement, recreation or
32 marketing event which occurs at a single location on an irregular basis and
33 where tangible personal property is sold. Such special events shall include,
34 but are not limited to auto shows, boat shows, gun shows, knife shows, home
35 shows, craft shows, flea markets, carnivals, circuses, bazaars, fairs, art or

1 other merchandise displays or exhibits.

2 (4) Special Events Vendor means a person making sales of tangible
 3 personal property at a special event within the State of Arkansas and who is
 4 not permitted under § 26-52-201, et seq.

5 (b) Special events vendors shall collect sales tax from purchasers of
 6 tangible personal property and remit the tax daily along with a daily sales
 7 tax report to the promoter or organizer. The isolated sale exemption found
 8 in § 26-52-401(17) shall not apply to sales of tangible personal property at
 9 special events.

10 (c) Promoters or organizers of special events shall register for sales
 11 tax collection with the director and shall provide to special event vendors
 12 special event sales tax reporting forms and any other information which may
 13 be required by the director.

14 (d) Special events vendors shall file daily special event sales tax
 15 reports with organizers or promoters during the special event and remit daily
 16 sales tax due along with the daily report.

17 (e) Within thirty (30) days following the conclusion of the special
 18 event, the organizer or promoter shall forward all daily reports and payments
 19 to the Department of Finance and Administration along with a completed sales
 20 tax report combining all taxable sales and sales tax due.

21 (f) Promoters and organizers shall not be liable for unreported taxes
 22 of special events vendors. Promoters and organizers shall be liable for
 23 their failure to remit to the director sales taxes which are remitted to them
 24 by special event vendors. Promoters and organizers shall be subject to
 25 applicable penalty and interest impositions."

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

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31 SECTION 3. If any provision of this act or the application thereof to
 32 any person or circumstance is held invalid, such invalidity shall not affect
 33 other provisions or applications of the act which can be given effect without
 34 the invalid provision or application, and to this end the provisions of this
 35 act are declared to be severable.

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

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