

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995
4 By: Senator Webb

A Bill

SENATE BILL 603

For An Act To Be Entitled

"AN ACT TO PROVIDE FOR GROSS RECEIPTS TAX COMPARABILITY
AMONG ALL TYPES AND FORMS OF HOUSING; AND FOR OTHER
PURPOSES."

Subtitle

"THE HOUSING SALES TAX COMPARABILITY
ACT."

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

SECTION 1. Arkansas Code §26-52-504 is amended to read as follows:
"26-52-504. Sale of manufactured homes or mobile homes.

(a) Every person selling new or used manufactured homes or mobile homes in this state, whether from an established business, under a licensed dealership, or otherwise, shall obtain and hold a permit as provided by §26-52-202 and shall make a monthly report and remittance to the Director of the Department of Finance and Administration as provided in the Arkansas Gross Receipts Act, §26-52-101 et seq., together with copies of invoices, sales tickets or bills of sale reflecting the date of all sales of such manufactured homes or mobile homes, the purchaser's name and address, the make, year, model, serial number, and gross sales price of each manufactured home or mobile home, and the amount of tax collected from the purchaser.

(b) When a manufactured home as defined in §20-25-102(8) is sold as a new home, the tax levied by §§26-52-101 et seq. and all other gross receipts taxes levied by the state shall be paid on fifty percent (50%) of the total consideration for the new home.

(c) When a used manufactured home as defined in §20-25-102(8) or used mobile home is taken in trade as credit or partial payment on the sale of a

1 new manufactured home, the tax levied by §§26-52-101 et seq., and all other
2 gross receipts taxes levied by the state shall be paid on fifty percent (50%)
3 of the net difference between the total consideration for the home sold and
4 the credit for the used home taken in trade.

5 (d) When a used manufactured home as defined in §20-25-102(8) or a
6 used mobile home which does not meet the definition of a manufactured home is
7 sold, then no tax shall be due.

8 (e) If the total consideration for the sale of a new or used
9 manufactured home as defined by §§20-25-102(8) or mobile home is less than
10 ten thousand dollars (\$10,000), then no tax shall be due.

11 (f) Any permittee who fraudulently attempts to evade any provision of
12 this section or of the Arkansas Gross Receipts Act, §26-52-101 et seq., shall
13 be subject to having his permit revoked after notice and hearing as provided
14 by § 26-52-208, as amended."

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

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20 SECTION 3. If any provision of this act or the application thereof to
21 any person or circumstance is held invalid, such invalidity shall not affect
22 other provisions or applications of the act which can be given effect without
23 the invalid provision or application, and to this end the provisions of this
24 act are declared to be severable.

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

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29 /s/Webb

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