

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997

A Bill

HOUSE BILL 2285

4
5 By: Representative Cunningham
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For An Act To Be Entitled

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9 "AN ACT TO AMEND ARKANSAS CODE § 26-52-301 TO PROVIDE THAT
10 SERVICES PROVIDED IN COLLECTING DISHONORED CHECKS ARE NOT
11 SUBJECT TO SALES TAX; AND FOR OTHER PURPOSES."
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Subtitle

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14 "TO PROVIDE THAT SERVICES PROVIDED IN
15 COLLECTING DISHONORED CHECKS ARE NOT
16 SUBJECT TO SALES TAX."
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code § 26-52-301(3)(E)(ii), pertaining to sales tax
21 levied on debt collection services is amended by adding a new subsection to
22 read as follows:

23 "(g) The provisions of subdivision (3)(E)(i) of this section shall not
24 be applicable to services provided in collecting dishonored checks."
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26 SECTION 2. All provisions of this act of a general and permanent nature
27 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
28 Revision Commission shall incorporate the same in the Code.
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30 SECTION 3. If any provision of this act or the application thereof to
31 any person or circumstance is held invalid, such invalidity shall not affect
32 other provisions or applications of the act which can be given effect without
33 the invalid provision or application, and to this end the provisions of this
34 act are declared to be severable.
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36 SECTION 4. All laws and parts of laws in conflict with this act are

1 hereby repealed.

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