

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997
4
5 By: Senator Fitch
6
7

A Bill

SENATE BILL 674

For An Act To Be Entitled

9 "AN ACT TO AMEND VARIOUS PROVISIONS OF THE ARKANSAS CODE
10 TO REQUIRE UNIFORM DEFINITIONS OF SINGLE TRANSACTION FOR
11 LOCAL SALES AND USE ORDINANCES; TO REQUIRE TAXPAYERS TO
12 COMBINE CITY AND COUNTY SALES TAXES ON SALES TAX REPORTS;
13 AND FOR OTHER PURPOSES."

Subtitle

16 "REQUIRES UNIFORM DEFINITION OF SINGLE
17 TRANSACTION FOR LOCAL SALES AND USE TAX
18 ORDINANCES; REQUIRES TAXPAYERS TO
19 COMBINE LOCAL SALES TAXES FOR REPORTING
20 PURPOSES."

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

24 SECTION 1. Ark. Code Ann. § 14-164-303(b) is amended to read as
25 follows:

26 "(b) As used in this subchapter, single transaction shall be defined by
27 ordinance of the county or municipality levying the tax. Every city or county
28 ordinance adopted after January 1, 1998 which calls for an election to levy a
29 local sales and use tax authorized by this subchapter or any other provision
30 of the Arkansas Code shall contain a definition of the term single
31 transaction which definition shall amend all other previous ordinances
32 defining single transaction. Effective January 1, 1998, the most recent
33 definition of single transaction adopted prior to January 1, 1998 shall apply
34 to and amend all previous local sales and use tax ordinances. It is the intent
35 of this provision to require each city or county which levies a local sales
36 and use tax to adopt uniform definitions of the term single transaction for

1 all taxes levied by the city or county. This provision is limited to
 2 ordinances levying local sales and use taxes collected by the Department of
 3 Finance and Administration."

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5 SECTION 2. Ark. Code Ann. § 14-164-333 is amended to add a new
 6 subsection to read as follows:

7 "(d)(1) Each vendor who is liable for one (1) or more city sales or use
 8 taxes shall report a combined city sales tax and a combined city use tax on
 9 his sales and use tax report. The combined city sales tax is equal to the sum
 10 of all sales taxes levied by a city under this subchapter or any other
 11 provision of the Arkansas Code. The combined city use tax is equal to the sum
 12 of all use taxes levied by a city under this subchapter or any other provision
 13 of the Arkansas Code. This provision applies only to taxes collected by the
 14 Director of the Department of Finance and Administration.

15 (2) Each vendor who is liable for one (1) or more county sales or use
 16 taxes shall report a combined county sales tax and a combined county use tax
 17 on his sales and use tax report. The combined county sales tax is equal to
 18 the sum of all sales taxes levied by a county under this subchapter or any
 19 other provision of the Arkansas Code. The combined county use tax is equal to
 20 the sum of all use taxes levied by a county under this subchapter or any other
 21 provision of the Arkansas Code. This provision applies only to taxes
 22 collected by the Director of the Department of Finance and Administration."

23

24 SECTION 3. Ark. Code Ann. § 14-164-337 is amended to add a new
 25 subsection to read as follows:

26 "(g) Every city or county ordinance adopted after January 1, 1998 which
 27 calls for an election to levy a local sales and use tax authorized by this
 28 subchapter or any other provision of the Arkansas Code shall contain a
 29 definition of the term single transaction which definition shall amend all
 30 other previous ordinances defining single transaction. Effective January 1,
 31 1998, the most recent definition of single transaction adopted prior to
 32 January 1, 1998 shall apply to and amend all previous local sales and use tax
 33 ordinances. It is the intent of this provision to require each city or county
 34 which levies a local sales and use tax to adopt uniform definitions of the
 35 term single transaction for all taxes levied by the city or county. This
 36 provision is limited to ordinances levying local sales and use taxes collected

1 by the Department of Finance and Administration."

2

3 SECTION 4. Ark. Code Ann. § 26-74-214(a), (b) and (f) are amended to
4 read as follows:

5 "(a)(1) The director shall maintain a record of the total amount of tax
6 collected pursuant to this subchapter and other subchapters authorizing county
7 sales and use taxes in each county and shall deposit all such revenues with
8 the State Treasurer.

9 (2) Upon receipt of the funds, the State Treasurer shall deduct
10 three percent (3%) thereof as a charge by the state for its services as
11 specified in this subchapter and all other subchapters authorizing county
12 sales and use taxes, and shall credit the three percent (3%) to the
13 Constitutional and Fiscal Agencies Fund. In addition, the State Treasurer is
14 authorized to retain in the Local Sales and Use Tax Trust Fund an amount not
15 to exceed five percent (5%) of the total amount received from the tax levied
16 by each county, to be used by the State Treasurer to:

17 (A) Make remittances to the county for rebates made by the
18 county for taxes in excess of amounts specified by the particular county
19 ordinances paid by a taxpayer on a single transaction;

20 (B) Make refunds for overpayment of the taxes; and

21 (C) Redeem dishonored checks and drafts received and deposited
22 in the Local Sales and Use Tax Trust Fund.

23 (b)(1) All funds received by the State Treasurer from the sales tax
24 levied by each county after deducting the three percent (3%) for the
25 Constitutional and Fiscal Agencies Fund shall be deposited in the Local Sales
26 and Use Tax Trust Fund and shall be credited to the account of the county in
27 which collected.

28 (2) The State Treasurer shall monthly transmit to the county
29 treasurer and to the city treasurer of each municipality located in a county
30 levying the tax authorized in this subchapter and all other subchapters
31 authorizing county sales and use taxes their per capita share of the moneys
32 received by the State Treasurer from all of the sales ~~tax~~ taxes levied by such
33 county and credited to the account of the county in the Local Sales and Use
34 Tax Trust Fund. The county treasurer of any county which has levied a sales
35 tax pursuant to this subchapter and which rebates taxes paid on a single
36 transaction in excess of a specified amount shall monthly certify to the State

1 Treasurer the total amount of rebates paid since the preceding certification,
 2 and the State Treasurer shall remit that amount to the county treasurer from
 3 the Local Sales and Use Tax Trust Fund. If a distribution formula other than
 4 per capita is to be used, a copy of the interlocal agreement between the
 5 affected county and its municipalities shall be furnished to the State
 6 Treasurer and the distribution of the tax shall be as agreed upon.

7 (f) Any moneys collected which, as indicated by a certified copy of an
 8 ordinance of the quorum court of the county previously filed with the director
 9 and the State Treasurer, are pledged to secure lease rentals or the payment of
 10 bonds authorized by this subchapter shall not be deposited in the State
 11 Treasury but shall be deposited by the ~~director~~ State Treasurer in a bank or
 12 banks designated by the county, as cash funds, and transmitted to the county
 13 subject to the charges payable and retainage authorized in this section.
 14 Charges deducted shall be transmitted to the State Treasurer and amounts
 15 retained shall be retained by the director as cash funds."

16

17 SECTION 5. Ark. Code Ann. § 26-74-220 is amended to read as follows:

18 "(a) Any county general sales or use tax levied pursuant to this
 19 subchapter shall be levied and collected only on the first two thousand five
 20 hundred dollars (\$2,500) of gross receipts, gross proceeds, or sales price
 21 from a single transaction, and vendors shall be responsible for collecting and
 22 remitting the tax only on the first two thousand five hundred dollars (\$2,500)
 23 of gross receipts, gross proceeds, or sales price from a single transaction.
 24 ~~Vendors collecting, reporting, and remitting the county sales or use taxes~~
 25 ~~shall show county sales taxes as a separate entry on the tax report form filed~~
 26 ~~with the director. Each vendor who is liable for one (1) or more county sales~~
 27 or use taxes shall report a combined county sales tax and a combined county
 28 use tax on his sales and use tax report. The combined county sales tax is
 29 equal to the sum of all sales taxes levied by a county under this subchapter
 30 or any other provision of the Arkansas Code. The combined county use tax is
 31 equal to the sum of all use taxes levied by a county under this subchapter or
 32 any other provision of the Arkansas Code. This provision applies only to taxes
 33 collected by the Director of the Department of Finance and Administration.

34 (b)(1) The term single transaction, as used in this section and §
 35 26-75-207) 26-75-212, shall be defined by ordinance of the county levying the
 36 tax. Every county ordinance adopted after January 1, 1998 which calls for an

1 election to levy a local sales and use tax authorized by this subchapter or
 2 any other provision of the Arkansas Code shall contain a definition of the
 3 term single transaction which definition shall amend all other previous
 4 ordinances defining single transaction. Effective January 1, 1998, the most
 5 recent definition of single transaction adopted prior to January 1, 1998
 6 shall apply to and amend all previous local sales and use tax ordinances. It
 7 is the intent of this provision to require each or county which levies a local
 8 sales and use tax to adopt uniform definitions of the term single transaction
 9 for all taxes levied by the county. This provision is limited to ordinances
 10 levying local sales and use taxes collected by the Department of Finance and
 11 Administration.

12 (2)(A) In the case of any taxpayer not subject to the levy of a use
 13 tax on tangible personal property brought into the State of Arkansas for
 14 storage until such property is subsequently initially used in the State of
 15 Arkansas, a county use tax shall be computed on each purchase of such property
 16 by the taxpayer as if all such property was subject upon purchase to the
 17 county use tax only on the first two thousand five hundred dollars (\$2,500) of
 18 gross receipts, gross proceeds, or sales price from a single transaction.

19 (B) The taxes so computed shall be aggregated on a monthly
 20 basis; the aggregate monthly amount shall be divided by the sum of the total
 21 purchases of such property on which the taxes are computed; the quotient shall
 22 be multiplied by the amount of the taxpayer's property subsequently initially
 23 used and subject to levy of a use tax within the county during the month for
 24 which the monthly aggregate tax figure was computed; and the product shall be
 25 the amount of county use tax liability for the taxpayer for the month
 26 computed."

27

28 SECTION 6. Ark. Code Ann. § 26-74-312(c) is amended to read as follows:

29 "(c) The tax imposed under this subchapter and the tax imposed under the
 30 Arkansas Gross Receipts Act shall be collected together and reported upon such
 31 forms and under such administrative rules and regulations as may be prescribed
 32 by the director not inconsistent with the provisions of this subchapter. Each
 33 vendor who is liable for one (1) or more city sales or use taxes shall report
 34 a combined city sales tax and a combined city use tax on his sales and use tax
 35 report. The combined city sales tax is equal to the sum of all sales taxes
 36 levied by a city under this subchapter or any other provision of the Arkansas

1 Code. The combined city use tax is equal to the sum of all use taxes levied
 2 by a city under this subchapter or any other provision of the Arkansas Code.
 3 This provision applies only to taxes collected by the Director of the
 4 Department of Finance and Administration."

5

6 SECTION 7. Ark. Code Ann. § 26-74-313(a), (b) and (c) are amended to
 7 read as follows:

8 "(a) The director shall maintain a record of the total amount of ~~sales~~
 9 tax collected pursuant to this subchapter and other subchapters authorizing
 10 county sales and use tax in each county. The director shall determine the
 11 population of the unincorporated area of each of the counties and shall
 12 furnish the information to the State Treasurer.

13 (b) Except as set forth in subsection (c) of this section, any ~~sales~~ tax
 14 collected by the director under this subchapter on behalf of any county shall
 15 be deposited with the State Treasurer in trust and shall be kept in a separate
 16 suspense account.

17 (c) Any moneys collected by the director, as indicated by a certified
 18 copy of an ordinance of the quorum court of the county, previously filed with
 19 the director and the State Treasurer, which are pledged to secure the payment
 20 of lease rentals or bonds authorized by this subchapter shall not be deposited
 21 in the State Treasury but shall be deposited by the ~~director~~ State Treasurer
 22 in banks designated by the county, as cash funds, and transmitted to the
 23 county subject to the charges payable to the State of Arkansas set forth in
 24 subsection (d) of this section. Charges deducted shall be transmitted to the
 25 State Treasurer."

26

27 SECTION 8. Ark. Code Ann. § 26-74-409(a)(1) is amended to read as
 28 follows:

29 "(a)(1) The director shall maintain a record of the total amount of tax
 30 collected pursuant to this subchapter and all other subchapters authorizing a
 31 county sales and use tax in each county and shall deposit all such revenues
 32 with the State Treasurer."

33

34 SECTION 9. Ark. Code Ann. § 26-74-412(b) is amended to read as follows:

35 "(b) The term single transaction, as used in this section and §§
 36 26-75-207) 26-75-212, shall be defined by ordinance of the county levying the

1 tax. Every county ordinance adopted after January 1, 1998 which calls for an
 2 election to levy a local sales and use tax authorized by this subchapter or
 3 any other provision of the Arkansas Code shall contain a definition of the
 4 term single transaction which definition shall amend all other previous
 5 ordinances defining single transaction. Effective January 1, 1998, the most
 6 recent definition of single transaction adopted prior to January 1, 1998
 7 shall apply to and amend all previous local sales and use tax ordinances. It
 8 is the intent of this provision to require each county which levies a local
 9 sales and use tax to adopt uniform definitions of the term single transaction
 10 for all taxes levied by the county. This provision is limited to ordinances
 11 levying local sales and use taxes collected by the Department of Finance and
 12 Administration."

13

14 SECTION 10. Ark. Code Ann. § 26-75-212 is amended to add a new
 15 subsection to read as follows:

16 "(c) Each vendor who is liable for one (1) or more city sales or use
 17 taxes shall report a combined city sales tax and a combined city use tax on
 18 his sales and use tax report. The combined city sales tax is equal to the sum
 19 of all sales taxes levied by a city under this subchapter or any other
 20 provision of the Arkansas Code. The combined city use tax is equal to the sum
 21 of all use taxes levied by a city under this subchapter or any other provision
 22 of the Arkansas Code. This provision applies only to taxes collected by the
 23 Director of the Department of Finance and Administration."

24

25 SECTION 11. Ark. Code Ann. § 26-75-214(c) is amended to read as
 26 follows:

27 "(c) The tax imposed under this subchapter and the tax imposed under the
 28 gross receipts tax and compensating tax shall be collected together and
 29 reported upon such forms and under such administrative rules and regulations
 30 as may be prescribed by the director not inconsistent with the provisions of
 31 this subchapter. Each vendor who is liable for one (1) or more city sales or
 32 use taxes shall report a combined city sales tax and a combined city use tax
 33 on his sales and use tax report. The combined city sales tax is equal to the
 34 sum of all sales taxes levied by a city under this subchapter or any other
 35 provision of the Arkansas Code. The combined city use tax is equal to the sum
 36 of all use taxes levied by a city under this subchapter or any other provision

1 of the Arkansas Code. This provision applies only to taxes collected by the
 2 Director of the Department of Finance and Administration."

3

4 SECTION 12. Ark. Code Ann. § 26-75-217(d) is amended to read as
 5 follows:

6 "(d) Any moneys collected which, as indicated by a certified copy of an
 7 ordinance of the city previously filed with the director and the State
 8 Treasurer, are pledged to secure lease rentals or the payment of bonds
 9 authorized by this subchapter shall not be deposited in the State Treasury but
 10 shall be deposited by the ~~director~~ State Treasurer, in banks designated by the
 11 city, as cash funds and transmitted to the city subject to the charges payable
 12 and retainage authorized in this section. Charges deducted shall be
 13 transmitted to the State Treasurer, and amounts retained shall be retained by
 14 the ~~director~~ State Treasurer as cash funds."

15

16 SECTION 13. Ark. Code Ann. § 26-75-222 is amended to read as follows:

17 "(a) Any municipal general sales or use tax levied pursuant to this
 18 subchapter shall be levied and collected only on the first two thousand five
 19 hundred dollars (\$2,500) of gross receipts, gross proceeds, or sales price
 20 from each single transaction, and vendors shall be responsible for collecting
 21 and remitting the tax only on the first two thousand five hundred dollars
 22 (\$2,500) of gross receipts, gross proceeds, or sales price from each single
 23 transaction. ~~Vendors collecting, reporting, and remitting the municipal sales~~
 24 ~~or use taxes shall show municipal sales taxes as a separate entry on the tax~~
 25 ~~report form filed with the director.~~ Each vendor who is liable for one (1) or
 26 more city sales or use taxes shall report a combined city sales tax and a
 27 combined city use tax on his sales and use tax report. The combined city
 28 sales tax is equal to the sum of all sales taxes levied by a city under this
 29 subchapter or any other provision of the Arkansas Code. The combined city use
 30 tax is equal to the sum of all use taxes levied by a city under this
 31 subchapter or any other provision of the Arkansas Code. This provision applies
 32 only to taxes collected by the Director of the Department of Finance and
 33 Administration.

34 (b)(1) The term single transaction, as used in this section and § 26-
 35 75-207 -- 26-75-212, shall be defined by ordinance of the municipality levying
 36 the tax. Every city ordinance adopted after January 1, 1998 which calls for an

1 election to levy a local sales and use tax authorized by this subchapter or
 2 any other provision of the Arkansas Code shall contain a definition of the
 3 term single transaction which definition shall amend all other previous
 4 ordinances defining single transaction. Effective January 1, 1998, the most
 5 recent definition of single transaction adopted prior to January 1, 1998
 6 shall apply to and amend all previous local sales and use tax ordinances. It
 7 is the intent of this provision to require each city which levies a local
 8 sales and use tax to adopt uniform definitions of the term single transaction
 9 for all taxes levied by the city or county. This provision is limited to
 10 ordinances levying local sales and use taxes collected by the Department of
 11 Finance and Administration.

12 (2)(A) In the case of any taxpayer not subject to the levy of a use
 13 tax on tangible personal property brought into the State of Arkansas for
 14 storage until such property is subsequently initially used in the State of
 15 Arkansas, a municipal use tax shall be computed on each purchase of such
 16 property by the taxpayer as if all such property was subject upon purchase to
 17 the municipal use tax only on the first two thousand five hundred dollars
 18 (\$2,500) of gross receipts, gross proceeds, or sales price from each single
 19 transaction.

20 (B) The taxes so computed shall be aggregated on a monthly
 21 basis; the aggregate monthly amount shall be divided by the sum of the total
 22 purchases of such property on which the taxes are computed; the quotient shall
 23 be multiplied by the amount of the taxpayer's property subsequently initially
 24 used and subject to levy of a use tax within the municipality during the month
 25 for which the monthly aggregate tax figure was computed; and the product shall
 26 be the amount of municipal use tax liability for the taxpayer for the month
 27 computed."

28

29

30 SECTION 14. Ark. Code Ann. § 26-75-312 is amended to add a new
 31 subsection to read as follows:

32 "(c) Each vendor who is liable for one (1) or more city sales or use
 33 taxes shall report a combined city sales tax and a combined city use tax on
 34 his sales and use tax report. The combined city sales tax is equal to the sum
 35 of all sales taxes levied by a city under this subchapter or any other
 36 provision of the Arkansas Code. The combined city use tax is equal to the sum

1 of all use taxes levied by a city under this subchapter or any other provision
 2 of the Arkansas Code. This provision applies only to taxes collected by the
 3 Director of the Department of Finance and Administration."

4

5 SECTION 15. Ark. Code Ann. § 26-75-313 is amended to read as follows:

6 "~~(a) Except as set forth in subsection (b) of this section, any local~~
 7 ~~sales and use tax collected by the director under this subchapter on behalf of~~
 8 ~~any city shall be deposited with the State Treasurer in trust and shall be~~
 9 ~~kept in a separate suspense account for each city. The director shall maintain~~
 10 a record of the total amount of tax collected pursuant to this subchapter and
 11 other subchapters authorizing city sales taxes in each city and shall deposit
 12 all such revenues with the State Treasurer.

13 (b) Any moneys collected by the director which, as indicated by a
 14 certified copy of an ordinance of the city previously filed with the director
 15 and the State Treasurer, are pledged to secure the payment of lease rentals or
 16 bonds authorized by this subchapter shall not be deposited in the State
 17 Treasury but shall be deposited by the ~~director~~State Treasurer, in banks
 18 designated by the city, as cash funds and transmitted to the city subject to
 19 the charges payable to the State of Arkansas set forth in § 26-75-217."

20

21 SECTION 16. Ark. Code Ann. § 26-75-406 is amended to add a new
 22 subsection to read as follows:

23 "(c) Each vendor who is liable for one (1) or more city sales or use
 24 taxes shall report a combined city sales tax and a combined city use tax on
 25 his sales and use tax report. The combined city sales tax is equal to the sum
 26 of all sales taxes levied by a city under this subchapter or any other
 27 provision of the Arkansas Code. The combined city use tax is equal to the sum
 28 of all use taxes levied by a city under this subchapter or any other provision
 29 of the Arkansas Code. This provision applies only to taxes collected by the
 30 Director of the Department of Finance and Administration."

31

32 SECTION 17. Ark. Code Ann. § 26-81-104(3) is amended to read as
 33 follows:

34 "(3)(A) The term single transaction, as used in this subsection, shall
 35 be defined by ordinance of the county levying the tax. Every county ordinance
 36 adopted after January 1, 1998 which calls for an election to levy a local

1 sales and use tax authorized by this subchapter or any other provision of the
 2 Arkansas Code shall contain a definition of the term single transaction which
 3 definition shall amend all other previous ordinances defining single
 4 transaction. Effective January 1, 1998, the most recent definition of single
 5 transaction adopted prior to January 1, 1998 shall apply to and amend all
 6 previous local sales and use tax ordinances. It is the intent of this
 7 provision to require each county which levies a local sales and use tax to
 8 adopt uniform definitions of the term single transaction for all taxes levied
 9 by the county. This provision is limited to ordinances levying local sales
 10 and use taxes collected by the Department of Finance and Administration.

11 (B) In the case of any taxpayer not subject to the levy of a use tax
 12 on tangible personal property brought into the State of Arkansas for storage
 13 until such property is subsequently initially used in the State of Arkansas, a
 14 county use tax shall be computed on each purchase of such property by the
 15 taxpayer as if all such property were subject upon purchase to the county use
 16 tax up to a maximum of twenty five dollars (\$25.00) per single transaction.
 17 The taxes so computed shall be aggregated on a monthly basis, and the
 18 aggregate monthly amount shall be divided by the sum of the total purchases of
 19 such property on which the taxes are computed, and the quotient shall be
 20 multiplied by the amount of the taxpayer's property subsequently initially
 21 used and subject to levy of a use tax within the county during the month for
 22 which the monthly aggregate tax figure was computed, and the product shall be
 23 the amount of county use tax liability for the taxpayer for the month
 24 computed."

25

26 SECTION 18. Ark. Code Ann. § 26-81-107(a) is amended to read as
 27 follows:

28 "(a) The Director of the Department of Finance and Administration shall
 29 maintain a record of the total amount of tax collected pursuant to this
 30 chapter and other subchapters authorizing county sales and use tax in each
 31 county and shall deposit all such revenues with the State Treasurer."

32

33 SECTION 19. (a) Every city or county ordinance adopted after January
 34 1, 1998 which calls for an election to levy a local sales and use tax
 35 authorized by this subchapter or any other provision of the Arkansas Code
 36 shall contain a definition of the term "single transaction" which definition

1 shall amend all other previous ordinances defining "single transaction."
2 Effective January 1, 1998, the most recent definition of "single transaction"
3 adopted prior to January 1, 1998 shall apply to and amend all previous local
4 sales and use tax ordinances. It is the intent of this provision to require
5 each city or county which levies a local sales and use tax to adopt uniform
6 definitions of the term "single transaction" for all taxes levied by the city
7 or county. This provision is limited to ordinances levying local sales and
8 use taxes collected by the Department of Finance and Administration.

9 (b) Each vendor who is liable for one (1) or more city sales or use
10 taxes shall report a combined city sales tax and a combined city use tax on
11 his sales and use tax report. The combined city sales tax is equal to the sum
12 of all sales taxes levied by a city under this subchapter or any other
13 provision of the Arkansas Code. The combined city use tax is equal to the sum
14 of all use taxes levied by a city under this subchapter or any other provision
15 of the Arkansas Code. This provision applies only to taxes collected by the
16 Director of the Department of Finance and Administration. This provision does
17 not apply to tax collected pursuant to § 26-75-502, et seq. which shall
18 continue to be reported separately.

19 (c) Each vendor who is liable for one (1) or more county sales or use
20 taxes shall report a combined county sales tax and a combined county use tax
21 on his sales and use tax report. The combined county sales tax is equal to
22 the sum of all sales taxes levied by a county under this subchapter or any
23 other provision of the Arkansas Code. The combined county use tax is equal to
24 the sum of all use taxes levied by a county under this subchapter or any other
25 provision of the Arkansas Code. This provision applies only to taxes collected
26 by the Director of the Department of Finance and Administration.

27

28 SECTION 20. The provisions of this act shall become effective on
29 January 1, 1998.

30

31 SECTION 21. All provisions of this act of a general and permanent
32 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
33 Code Revision Commission shall incorporate the same in the Code.

34

35 SECTION 22. If any provision of this act or the application thereof to
36 any person or circumstance is held invalid, such invalidity shall not affect

1 other provisions or applications of the act which can be given effect without
2 the invalid provision or application, and to this end the provisions of this
3 act are declared to be severable.

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5 SECTION 23. All laws and parts of laws in conflict with this act are
6 hereby repealed.

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