

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999

As Engrossed: S2/26/99

A Bill

HOUSE BILL 1538

4
5 By: Representative Gullett
6 By: Senator Hill

For An Act To Be Entitled

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10 "AN ACT TO PROVIDE THAT GROSS RECEIPTS TAX PERMITS
11 SHALL EXPIRE BY OPERATION OF LAW AFTER TWELVE
12 CONSECUTIVE MONTHS OF REPORTED ZERO SALES; AND FOR
13 OTHER PURPOSES."

Subtitle

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16 "TO PROVIDE THAT GROSS RECEIPTS TAX
17 PERMITS EXPIRE AUTOMATICALLY AFTER
18 TWELVE CONSECUTIVE MONTHS OF REPORTED
19 ZERO SALES."

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

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24 SECTION 1. The gross receipts tax permit of any taxpayer shall
25 automatically expire when the taxpayer has filed twelve (12) consecutive
26 monthly reports reporting zero sales. The director shall notify the taxpayer
27 in writing that the permit has expired. The taxpayer shall, within thirty
28 (30) days after the date of the notice, return the permit to the director.
29 This section shall not apply to permits which are issued pursuant to Arkansas
30 Code § 26-52-201(e) to taxpayers whose principal line of business does not
31 include the retail selling of tangible personal property or performing taxable
32 services. Any taxpayer who has been notified that their sales tax permit will
33 expire may petition the director to retain their permit if the taxpayer
34 reasonably expects to engage in business within the twelve (12) month period
35 immediately following such notification. The director may allow a taxpayer to
36 retain their sales tax permit if the taxpayer demonstrates, to the director's

1 satisfaction, that the taxpayer will require a permit within the following
2 twelve (12) months to engage in business.

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

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8 SECTION 3. If any provision of this act or the application thereof to
9 any person or circumstance is held invalid, such invalidity shall not affect
10 other provisions or applications of the act which can be given effect without
11 the invalid provision or application, and to this end the provisions of this
12 act are declared to be severable.

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

16 /s/ Gullett

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