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

State of Arkansas 1 As Engrossed: S4/1/99 A Bill 2 82nd General Assembly 3 Regular Session, 1999 HOUSE BILL 2089 4 5 By: Representative R. Smith 6 7 For An Act To Be Entitled 8 "AN ACT TO REQUIRE THE DIRECTOR OF THE DEPARTMENT OF 9 FINANCE AND ADMINISTRATION TO APPROVE EACH ORDINANCE 10 LEVYING A CITY OR COUNTY SALES AND USE TAX; AND FOR 11 12 OTHER PURPOSES. " 13 Subtitle 14 "AN ACT TO REQUIRE THE DIRECTOR OF THE 15 16 DEPARTMENT OF FINANCE AND ADMINISTRATION TO APPROVE EACH ORDINANCE LEVYING A CITY 17 18 OR COUNTY SALES AND USE TAX." 19 20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: 21 22 23 SECTION 1. (a) Every city or county that adopts an ordinance levying a 24 local sales and use tax which is collected by the Director of the Department of Finance and Administration shall submit the ordinance to the Director at 25 least forty-five (45) days prior to the election on the levy. The Director 26 shall review the ordinance to determine if the proposed levy complies with all 27 statutory requirements and limitations, including the existence of a single 28 29 transaction definition, a separate levy of sales and use tax, and an 30 authorized tax rate. 31 (b) The Director shall approve or reject the ordinance and provide 32 written notice to the city or county within fifteen (15) days of receipt of the ordinance. If the ordinance is rejected, the Director shall note the 33 defects. If the ordinance is rejected and the city or county fails to correct 34 35 the noted defects, any tax levied by such defective ordinance shall not be collected by the director. 36

\*RR\$548\* 0304990339. RR\$548

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1	(c) Whenever a special election is called for the purpose of submitting
2	an initiated measure which levies a city or county sales and use tax to be
3	collected by the Director, the county board of election commissioners shall
4	submit the initiated measure to the Director and the provisions of paragraphs
5	(a) and (b) of this section shall apply.
6	(d) No ordinance or initiated measure shall be deemed invalid because
7	of the failure to submit the ordinance or measure to the Director or to use a
8	sample form, and such failure shall not constitute a cause of action to
9	invalidate an ordinance or initiated measure.
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11	SECTION 2. The Arkansas Municipal League, the Association of Arkansas
12	Counties and the Department of Finance and Administration are authorized to
13	jointly develop sample forms and ordinances for levying local sales and use
14	taxes which comply with all statutory requirements and limitations. The
15	sample forms and ordinances will be reviewed regularly in order to comply with
16	changes in law.
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18	SECTION 3. All provisions of this act of a general and permanent nature
19	are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
20	Revision Commission shall incorporate the same in the Code.
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22	SECTION 4. If any provision of this act or the application thereof to
23	any person or circumstance is held invalid, such invalidity shall not affect
24	other provisions or applications of the act which can be given effect without
25	the invalid provision or application, and to this end the provisions of this
26	act are declared to be severable.
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28	SECTION 5. All laws and parts of laws in conflict with this act are
29	hereby repealed.
30	/s/ R. Smith
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