

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
4

As Engrossed: S4/1/99
A Bill

HOUSE BILL 2089

5 By: Representative R. Smith
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8 **For An Act To Be Entitled**

9 "AN ACT TO REQUIRE THE DIRECTOR OF THE DEPARTMENT OF
10 FINANCE AND ADMINISTRATION TO APPROVE EACH ORDINANCE
11 LEVYING A CITY OR COUNTY SALES AND USE TAX; AND FOR
12 OTHER PURPOSES. "
13

14 **Subtitle**

15 "AN ACT TO REQUIRE THE DIRECTOR OF THE
16 DEPARTMENT OF FINANCE AND ADMINISTRATION
17 TO APPROVE EACH ORDINANCE LEVYING A CITY
18 OR COUNTY SALES AND USE TAX. "
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20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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
25 of Finance and Administration shall submit the ordinance to the Director at
26 least forty-five (45) days prior to the election on the levy. The Director
27 shall review the ordinance to determine if the proposed levy complies with all
28 statutory requirements and limitations, including the existence of a single
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
33 the ordinance. If the ordinance is rejected, the Director shall note the
34 defects. If the ordinance is rejected and the city or county fails to correct
35 the noted defects, any tax levied by such defective ordinance shall not be
36 collected by the director.

