

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

## A Bill

SENATE BILL 770

4  
5 By: Senator DeLay  
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### For An Act To Be Entitled

8  
9 "AN ACT TO AMEND AND CLARIFY VARIOUS PROVISIONS OF THE  
10 ARKANSAS CODE TO REQUIRE UNIFORM DEFINITIONS OF  
11 'SINGLE TRANSACTION' FOR LOCAL SALES AND USE  
12 ORDINANCES; AND FOR OTHER PURPOSES."

### Subtitle

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15 "TO FURTHER CLARIFY THE PROCEDURES FOR  
16 ESTABLISHING A UNIFORM DEFINITION OF  
17 'SINGLE TRANSACTION' FOR LOCAL SALES AND  
18 USE TAX ORDINANCES."  
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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23 SECTION 1. Arkansas Code 14-164-303(b) is amended to read as follows:

24 "(b) As used in this subchapter, 'single transaction' shall be defined  
25 by ordinance of the county or municipality levying the tax. Every city or  
26 county ordinance adopted after January 1, 1998 which calls for an election to  
27 levy a local sales and use tax authorized by this subchapter or any other  
28 provision of the Arkansas Code shall contain a definition of the term 'single  
29 transaction' which definition shall amend all other previous ordinances  
30 defining 'single transaction-', provided, however, that any city or county  
31 which adopts an ordinance which calls for an election to levy a local sales  
32 and use tax authorized by this subchapter or any other provision of the  
33 Arkansas Code may comply with this provision by adopting a definition of the  
34 term 'single transaction', prior to the commencement of the collection of the  
35 local sales and use tax. Effective January 1, 1998, the most recent  
36 definition of 'single transaction' adopted prior to January 1, 1998 shall

1 apply to and amend all previous local sales and use tax ordinances. It is the  
 2 intent of this provision to require each city or county which levies a local  
 3 sales and use tax to adopt uniform definitions of the term 'single  
 4 transaction' for all taxes levied by the city or county. This provision is  
 5 limited to ordinances levying local sales and use taxes collected by the  
 6 Department of Finance and Administration."

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 8 SECTION 2. Arkansas Code 14-164-337(g) is amended to read as follows:

9 "(g) Every city or county ordinance adopted after January 1, 1998 which  
 10 calls for an election to levy a local sales and use tax authorized by this  
 11 subchapter or any other provision of the Arkansas Code shall contain a  
 12 definition of the term 'single transaction' which definition shall amend all  
 13 other previous ordinances defining 'single transaction-', provided, however,  
 14 that any city or county which adopts an ordinance which calls for an election  
 15 to levy a local sales and use tax authorized by this subchapter or any other  
 16 provision of the Arkansas Code may comply with this provision by adopting a  
 17 definition of the term 'single transaction', prior to the commencement of the  
 18 collection of the local sales and use tax. Effective January 1, 1998, the most  
 19 recent definition of 'single transaction' adopted prior to January 1, 1998  
 20 shall apply to and amend all previous local sales and use tax ordinances. It  
 21 is the intent of this provision to require each city or county which levies a  
 22 local sales and use tax to adopt uniform definitions of the term 'single  
 23 transaction' for all taxes levied by the city or county. This provision is  
 24 limited to ordinances levying local sales and use taxes collected by the  
 25 Department of Finance and Administration."

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 27 SECTION 3. Arkansas Code 26-74-220(b)(1) is amended to read as  
 28 follows:

29 "(b)(1) The term 'single transaction', as used in this section and §§  
 30 26-75-207 - 26-75-212, shall be defined by ordinance of the county levying the  
 31 tax. Every county ordinance adopted after January 1, 1998 which calls for an  
 32 election to levy a local sales and use tax authorized by this subchapter or  
 33 any other provision of the Arkansas Code shall contain a definition of the  
 34 term 'single transaction' which definition shall amend all other previous  
 35 ordinances defining 'single transaction-', provided, however, that any county  
 36 which adopts an ordinance which calls for an election to levy a local sales

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

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 13 SECTION 4. Arkansas Code 26-74-412(b) is amended to read as follows:

14 "(b) The term 'single transaction', as used in this section and §§ 26-  
 15 75-207 - 26-75-212, shall be defined by ordinance of the county levying the  
 16 tax. Every county ordinance adopted after January 1, 1998 which calls for an  
 17 election to levy a local sales and use tax authorized by this subchapter or  
 18 any other provision of the Arkansas Code shall contain a definition of the  
 19 term 'single transaction' which definition shall amend all other previous  
 20 ordinances defining 'single transaction-', provided, however, that any county  
 21 which adopts an ordinance which calls for an election to levy a local sales  
 22 and use tax authorized by this subchapter or any other provision of the  
 23 Arkansas Code may comply with this provision by adopting a definition of the  
 24 term 'single transaction', prior to the commencement of the collection of the  
 25 local sales and use tax. Effective January 1, 1998, the most recent definition  
 26 of 'single transaction' adopted prior to January 1, 1998 shall apply to and  
 27 amend all previous local sales and use tax ordinances. It is the intent of  
 28 this provision to require each county which levies a local sales and use tax  
 29 to adopt uniform definitions of the term 'single transaction' for all taxes  
 30 levied by the county. This provision is limited to ordinances levying local  
 31 sales and use taxes collected by the Department of Finance and  
 32 Administration. "

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 34 SECTION 5. Arkansas Code 26-75-222(b)(1) is amended to read as  
 35 follows:

36 "(b)(1) The term 'single transaction', as used in this section and §§

26-75-207 - 26-75-212, shall be defined by ordinance of the municipality levying the tax. Every city ordinance adopted after January 1, 1998 which calls for an election to levy a local sales and use tax authorized by this subchapter or any other provision of the Arkansas Code shall contain a definition of the term 'single transaction' which definition shall amend all other previous ordinances defining 'single transaction', provided, however, that any city which adopts an ordinance which calls for an election to levy a local sales and use tax authorized by this subchapter or any other provision of the Arkansas Code may comply with this provision by adopting a definition of the term 'single transaction', prior to the commencement of the collection of the local sales and use tax. Effective January 1, 1998, the most recent definition of 'single transaction' adopted prior to January 1, 1998 shall apply to and amend all previous local sales and use tax ordinances. It is the intent of this provision to require each city which levies a local sales and use tax to adopt uniform definitions of the term 'single transaction' for all taxes levied by the city or county. This provision is limited to ordinances levying local sales and use taxes collected by the Department of Finance and Administration."

SECTION 6. Arkansas Code 26-81-104(3)(A) is amended to read as follows:

"(3)(A) The term 'single transaction', as used in this subsection, shall be defined by ordinance of the county levying the tax. Every county ordinance adopted after January 1, 1998 which calls for an election to levy a local sales and use tax authorized by this subchapter or any other provision of the Arkansas Code shall contain a definition of the term 'single transaction' which definition shall amend all other previous ordinances defining 'single transaction', provided, however, that any county which adopts an ordinance which calls for an election to levy a local sales and use tax authorized by this subchapter or any other provision of the Arkansas Code may comply with this provision by adopting a definition of the term 'single transaction', prior to the commencement of the collection of the local sales and use tax. Effective January 1, 1998, the most recent definition of 'single transaction' adopted prior to January 1, 1998 shall apply to and amend all previous local sales and use tax ordinances. It is the intent of this provision to require each county which levies a local sales and use tax to

1 adopt uniform definitions of the term 'single transaction' for all taxes  
2 levied by the county. This provision is limited to ordinances levying local  
3 sales and use taxes collected by the Department of Finance and  
4 Administration."

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6 SECTION 7. Arkansas Code 26-81-110(a) is amended to read as follows:

7 "(a) Every city or county ordinance adopted after January 1, 1998 which  
8 calls for an election to levy a local sales and use tax authorized by this  
9 subchapter or any other provision of the Arkansas Code shall contain a  
10 definition of the term 'single transaction' which definition shall amend all  
11 other previous ordinances defining 'single transaction-', provided, however,  
12 that any county which adopts an ordinance which calls for an election to levy  
13 a local sales and use tax authorized by this subchapter or any other provision  
14 of the Arkansas Code may comply with this provision by adopting a definition  
15 of the term 'single transaction', prior to the commencement of the collection  
16 of the local sales and use tax. Effective January 1, 1998, the most recent  
17 definition of 'single transaction' adopted prior to January 1, 1998 shall  
18 apply to and amend all previous local sales and use tax ordinances. It is the  
19 intent of this provision to require each city or county which levies a local  
20 sales and use tax to adopt uniform definitions of the term 'single  
21 transaction' for all taxes levied by the city or county. This provision is  
22 limited to ordinances levying local sales and use taxes collected by the  
23 Department of Finance and Administration."

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25 SECTION 8. It is the express intent of the General Assembly that this  
26 act be applied retroactively to any city or county ordinance adopted after  
27 January 1, 1998 as it is remedial and procedural in nature.

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29 SECTION 9. All provisions of this act of a general and permanent nature  
30 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
31 Revision Commission shall incorporate the same in the Code.

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33 SECTION 10. If any provision of this act or the application thereof to  
34 any person or circumstance is held invalid, such invalidity shall not affect  
35 other provisions or applications of the act which can be given effect without  
36 the invalid provision or application, and to this end the provisions of this

1 act are declared to be severable.

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3 SECTION 11. All laws and parts of laws in conflict with this act are  
4 hereby repealed.

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6 SECTION 12. EMERGENCY CLAUSE. It is hereby found and determined by the  
7 Eighty-second General Assembly that the provisions of Act 1176 of 1997 were  
8 intended to encourage the establishment of uniform definitions of the term  
9 "single transaction" in connection with the levy and collection of local sales  
10 and use taxes. However, since the procedures established by the provisions of  
11 Act 1176 have caused confusion and have resulted in inconsistent applications  
12 of the procedures for adoption of local sales and use taxes, the interests of  
13 a number of cities and counties who have otherwise complied fully with the  
14 provisions of Arkansas law may be prejudiced. This is a result never intended  
15 by the General Assembly and which could result in financial hardships and the  
16 reduction of services provided by Arkansas cities and counties. Therefore, an  
17 emergency is declared to exist and this act being immediately necessary for  
18 the preservation of the public peace, health and safety shall become effective  
19 on the date of its approval by the Governor. If the bill is neither approved  
20 nor vetoed by the Governor, it shall become effective on the expiration of the  
21 period of time during which the Governor may veto the bill. If the bill is  
22 vetoed by the Governor and the veto is overridden, it shall become effective  
23 on the date the last house overrides the veto.