1	State of Arkansas	*As Engrossed: S3/25/99*
2	82nd General Assembly	# A Bill
3	Regular Session, 1999	SENATE BILL 957

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5 By: Senator Webb

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For An Act To Be Entitled

"*AN ACT TO PROVIDE THAT TAXPAYERS WHO PAY THEIR STATE TAX LIABILITIES IN A TIMELY MANNER SHALL NOT BE REQUIRED TO PAY SUCH TAX LIABILITIES BY ELECTRONIC FUNDS TRANSFER; AND FOR OTHER PURPOSES.*"

Subtitle

"*TO PROVIDE THAT TAXPAYERS WHO PAY THEIR STATE TAX LIABILITIES IN A TIMELY MANNER SHALL NOT BE REQUIRED TO PAY SUCH TAX LIABILITIES BY ELECTRONIC FUNDS TRANSFER.*"

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

SECTION 1. Title 26, Chapter 19, Subchapter 1 of the Arkansas Code is amended by adding the following new section to the end thereof to be appropriately numbered by the Arkansas Code Revision Commission:

"A taxpayer who pays all state tax liabilities on or before the due date for payment of the tax for a period of twelve (12) months shall not be required to pay its tax liabilities by electronic funds transfer for as long as the taxpayer continues to pay all of its state tax liabilities in a timely manner."

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

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1   SECTION 3. If any provision of this act or the application thereof to
2 any person or circumstance is held invalid, such invalidity shall not affect
3 other provisions or applications of the act which can be given effect without
4 the invalid provision or application, and to this end the provisions of this
5 act are declared to be severable.
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7   SECTION 4. All laws and parts of laws in conflict with this act are
8 hereby repealed.
9   */s/ Webb*
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