

State of Arkansas
83rd General Assembly
Regular Session, 2001

A Bill

HOUSE BILL 2096

By: Representative Salmon

For An Act To Be Entitled

AN ACT TO AMEND ARKANSAS CODE 26-75-603 PERTAINING TO
THE ADVERTISING AND PROMOTION COMMISSION ACT; AND FOR
OTHER PURPOSES.

Subtitle

TO AMEND ARKANSAS CODE 26-75-603
PERTAINING TO THE ADVERTISING AND
PROMOTION COMMISSION ACT.

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

SECTION 1. Arkansas Code 26-75-603(b), concerning the reporting of
advertising and promotion taxes, is amended to read as follows:

(b)(1) The person paying the tax shall report and remit it upon forms
provided by the commission, and as directed by the commission.

(2)(A) The rules, regulations, forms of notice, assessment
procedures, and the enforcement and collection of the tax under the Arkansas
Gross Receipts Act of 1941, § 26-52-101 et seq. and the Arkansas Tax
Procedure Act, § 26-18-101, et seq., shall, so far as practicable, be
applicable with respect to the practicable, be applicable with respect to the
enforcement and collection of the tax levied pursuant to the authority of
this subchapter.

(B) However, the administration and enforcement, and all
actions, shall be by, and in the name of, the commission through the proper
commission officials or agents.

(3) The commission shall have the authority to sue and be sued
in its name.

1 (4) The Department of Finance and Administration shall have no
2 authority to enforce or collect the tax levied pursuant to this subchapter.

3 (5) The commission shall make public the aggregate amount of
4 taxes collected by all the persons, firms, and corporations, and the
5 commission shall not make public the amount of taxes paid by each person,
6 firm, or corporation.