

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 85th General Assembly
3 Regular Session, 2005

A Bill

SENATE BILL 328

4
5 By: Senator J. Jeffress
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For An Act To Be Entitled

8
9 AN ACT TO REQUIRE THE ARKANSAS DEPARTMENT OF
10 FINANCE AND ADMINISTRATION TO NOTIFY LOCAL
11 GOVERNMENTS WHEN A BUSINESS IN THE LOCAL
12 JURISDICTION FAILS TO FILE AND PAY SALES AND USE
13 TAXES FOR A PERIOD OF TIME; AND FOR OTHER
14 PURPOSES.
15

Subtitle

16
17 AN ACT TO REQUIRE THE ARKANSAS
18 DEPARTMENT OF FINANCE AND ADMINISTRATION
19 TO NOTIFY LOCAL GOVERNMENTS WHEN A
20 BUSINESS IN THE LOCAL JURISDICTION FAILS
21 TO FILE AND PAY SALES AND USE TAXES FOR
22 A PERIOD OF TIME.
23
24

25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27 SECTION 1. Arkansas Code § 26-18-303, pertaining to confidential
28 records, is amended to add an additional subsection to read as follows:

29 (j) For the purpose of timely and accurate collection of local sales
30 and use tax, the Director of the Department of Finance and Administration
31 shall provide to the governing body of any municipality or county a
32 notification when any entity doing business within the applicable
33 municipality or county fails to file and pay local sales and use taxes for
34 three (3) consecutive months.
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