

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 86th General Assembly
3 Regular Session, 2007
4

A Bill

HOUSE BILL 1827

5 By: Representative Harrelson
6
7

For An Act To Be Entitled

9 AN ACT TO CHANGE THE EFFECTIVE DATE OF UNCODIFIED
10 § 88 OF ACT 1273 OF 2003, AS AMENDED BY ACT 2008
11 OF 2005; AND FOR OTHER PURPOSES.
12

Subtitle

13 TO CHANGE THE EFFECTIVE DATE OF
14 UNCODIFIED § 88 OF ACT 1273 OF 2003, AS
15 AMENDED BY ACT 2008 OF 2005.
16
17
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
20

21 SECTION 1. Uncodified § 88 of Act 1273 of 2003, as amended by
22 uncodified § 1 of Act 2008 of 2005, is amended to read as follows:

23 SECTION 88. Effective date. It is found and determined by the Eighty-
24 fourth General Assembly that the Streamlined Sales and Use Tax Agreement is
25 necessary in order to stop the loss of sales tax revenue due to the rapid
26 growth of internet sales, to level the playing field between local businesses
27 and out-of-state businesses, and to negate the undue burden on interstate
28 commerce; and that this act is necessary in order for Arkansas to be in
29 compliance with the Streamlined Sales and Use Tax Agreement. Under the
30 Streamlined Sales and Use Tax Agreement, when at least ten (10) states
31 comprising at least twenty percent (20%) of the total population, as
32 determined by the 2000 Federal census, of all states imposing a state sales
33 tax have petitioned for membership and have been found to be in compliance
34 with the requirements of the agreement, the agreement will become effective
35 unless a specific effective date is otherwise given. ~~While these~~
36 ~~contingencies have not been met, it is anticipated that they will be met on~~



1 ~~July 1, 2005, which would result in the Streamlined Sales Tax Agreement~~
 2 ~~becoming effective on October 1, 2005. These contingencies were met, and the~~
 3 ~~Streamlined Sales and Use Tax Agreement went into effect on October 1, 2005.~~
 4 Arkansas needs to make additional changes to its laws in order to be in
 5 compliance with the agreement. In order to allow the Department of Finance
 6 and Administration and local businesses additional time to prepare for the
 7 changes necessary as the result of this act, all of the sections in this act
 8 will become effective on ~~July 1, 2007~~ July 1, 2009. Thus, any section of
 9 this act with a specific effective date shall have an effective date of ~~July~~
 10 ~~1, 2007~~ July 1, 2009, and not the specific effective date provided in the
 11 introductory language to the section, and when no effective date was listed
 12 in the section, then the effective date will also be ~~July 1, 2007~~ July 1,
 13 2009.

14
 15 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
 16 General Assembly of the State of Arkansas that the conforming changes made to
 17 Arkansas law in the 2003 and 2005 sessions will go into effect on July 1,
 18 2007; that educating businesses on the changes to Arkansas law will be
 19 necessary; that the Director of the Department of Finance and Administration
 20 will have to promulgate rules concerning the changes to Arkansas law and as
 21 directed by the General Assembly; and that in order to allow the Department
 22 of Finance and Administration and local businesses additional time to prepare
 23 for the changes necessary as the result of the changes to Arkansas law, an
 24 extension of the effective date is needed. Therefore, an emergency is
 25 declared to exist, and this act being necessary for the preservation of the
 26 public peace, health, and safety shall become effective on June 30, 2007.