

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 87th General Assembly
3 Regular Session, 2009
4

As Engrossed: H3/25/09

A Bill

HOUSE BILL 1949

5 By: Representative Carter
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For An Act To Be Entitled

9 AN ACT TO CONFORM THE TIME PERIOD FOR CLAIMING A
10 LOCAL TAX CREDIT OR REBATE FOR STREAMLINED SALES
11 TAX PURPOSES WITH THE TIME PERIOD FOR CLAIMING A
12 CREDIT OR REBATE UNDER THE ARKANSAS TAX PROCEDURE
13 ACT; AND FOR OTHER PURPOSES.
14

Subtitle

15 TO CONFORM THE TIME PERIOD FOR CLAIMING
16 A LOCAL TAX CREDIT OR REBATE FOR
17 STREAMLINED SALES TAX PURPOSES WITH THE
18 TIME PERIOD FOR CLAIMING A CREDIT OR
19 REBATE UNDER THE ARKANSAS TAX PROCEDURE
20 ACT.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. Arkansas Code § 26-52-523(d), concerning rebates on local
27 sales and use tax, is amended to read as follows:

28 ~~(d) No credit or rebate under this section shall be paid for any claim~~
29 ~~filed after six (6) months from the date of the qualifying purchase or after~~
30 ~~six (6) months from the date of payment, if later. A claim for credit or~~
31 ~~rebate under this section shall be filed by the purchaser within one (1) year~~
32 ~~from the time of the qualifying purchase or from the time the tax was paid,~~
33 ~~whichever of the periods expires later.~~
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35 SECTION 2. Applicability – Do Not Codify. For claims for credit or
36 rebate under § 26-52-523 that arose before the effective date of this act, §



1 26-52-523(d) as amended by this act shall apply to the claim if the claim
2 period in effect when the claim arose has not expired before the effective
3 date of this act.

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5 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the
6 General Assembly of the State of Arkansas that the time period provided for
7 recovering excess local taxes paid subject to credit or rebate under
8 Streamlined Sales and Use Tax legislation adopted in 2007 is substantially
9 shorter than the time period provided for filing for other state and local
10 tax credits and refunds under the Arkansas Tax Procedure Act, § 26-18-306;
11 that the six-month time period for recovering the excess taxes paid under
12 these circumstances creates a hardship for taxpayers and is not consistent
13 with most internal tax compliance procedures or the manner in which most
14 taxpayers obtain the services of tax professionals; and that the time period
15 for such claims should be extended. Therefore, an emergency is declared to
16 exist and this act being immediately necessary for the preservation of the
17 public peace, health, and safety shall become effective on:

18 (1) The date of its approval by the Governor;

19 (2) If the bill is neither approved nor vetoed by the Governor,
20 the expiration of the period of time during which the Governor may veto the
21 bill; or

22 (3) If the bill is vetoed by the Governor and the veto is
23 overridden, the date the last house overrides the veto.

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27 /s/ Carter
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