

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

A Bill

SENATE BILL 267

4
5 By: Senator Bryles
6 By: Representatives T. Baker, Wagner

For An Act To Be Entitled

10 AN ACT TO ALLOW COUNTIES TO ESTABLISH AN
11 EFFECTIVE DATE FOR THE LEVY OF CERTAIN COUNTY
12 SALES AND USE TAXES; AND FOR OTHER PURPOSES.

Subtitle

15 AN ACT TO ALLOW COUNTIES TO ESTABLISH AN
16 EFFECTIVE DATE FOR THE LEVY OF CERTAIN
17 COUNTY SALES AND USE TAXES.

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

21
22 SECTION 1. Arkansas Code § 26-74-208(d), concerning the form of the
23 ballot for county sales and use taxes, is amended to read as follows:

24 (d)(1) The ballot may indicate an effective date for the levy of the
25 tax that is effective later than the effective date provided in § 26-74-
26 209(d)(2)(A)(i).

27 (2) The effective date of a levy of the tax that is delayed
28 under subdivision (d)(1) of this section shall be:

29 (A) Stated in the ordinance levying the tax and on the
30 ballot; and

31 (B) Scheduled on the first day of the first month of a
32 calendar quarter.

33 (3) The effective date of a levy of the tax that is delayed
34 under subdivision (d)(1) of this section shall not be delayed for more than
35 thirty-six (36) months after the date the tax would be effective under § 26-
36 74-209(d)(2)(A)(i).



1 (e)(1) Any tax adopted for a specified period of time shall cease to
 2 be levied on the date indicated on the ballot.

3 (2) This section shall be effective retroactive to December 1,
 4 1981, and if a majority of the qualified electors of any county in this state
 5 voting on the question at an election held subsequent to this date have voted
 6 to adopt a sales tax levy for a specific duration of time as stated on the
 7 ballot, the authority to levy the sales tax shall cease on the date specified
 8 on the ballot for termination of the sales tax the same as if the question
 9 had been voted upon under the provisions of this subchapter, which are made
 10 retroactive to December 1, 1981.

11
 12 SECTION 2. Arkansas Code § 26-74-209(d)(2), concerning the conduct and
 13 results of a county sales and use tax election, is amended to read as
 14 follows:

15 (2)(A)(i) ~~If no~~ Except as provided in subdivision (d)(2)(A)(ii)
 16 of this section, if an election challenge is not timely filed, the countywide
 17 tax shall be levied, effective on the first day of the first month of the
 18 calendar quarter after a minimum of sixty (60) days' notice by the director
 19 to sellers and after the expiration of the thirty-day challenge period, on
 20 the gross receipts from the sale at retail within the county of all items and
 21 services that are subject to the Arkansas Gross Receipts Act of 1941, § 26-
 22 52-101 et seq.

23 (ii) The effective date of the levy of the
 24 countywide tax may be delayed under § 26-74-208(d).

25 (B) In every county where the local sales and use tax has
 26 been adopted ~~pursuant to the provisions of~~ under this subchapter, there is
 27 imposed an excise tax on the storage, use, distribution, or consumption
 28 within the county of tangible personal property or services purchased,
 29 leased, or rented from any retailer outside the state after the effective
 30 date of the sales and use tax for storage, use, distribution, or other
 31 consumption in the county at the same rate on the sale price of the property
 32 or in the case of leases or rentals on the lease or rental price, the rate of
 33 the use tax to correspond to the rate of the sales tax portion of the tax.
 34

35 SECTION 3. Arkansas Code § 26-74-308 is amended to add a new
 36 subsection as follows:

1 (d)(1) The ballot may indicate an effective date for the levy of tax
2 that is effective later than the effective date provided in § 26-74-
3 309(d)(2)(A).

4 (2) The effective date of a levy of the tax that is delayed
5 under subdivision (d)(1) of this section shall be:

6 (A) Stated in the ordinance levying the tax and on the
7 ballot; and

8 (B) On the first day of the first month of a calendar
9 quarter.

10 (3) The effective date of a levy of the tax that is delayed
11 under subdivision (d)(1) of this section shall not be delayed for more than
12 thirty-six (36) months after the date the tax would be effective under § 26-
13 74-309(d)(2)(A).

14
15 SECTION 4. Arkansas Code § 26-74-309(d)(2), concerning the conduct of
16 elections and results of a county sales and use tax, is amended to read as
17 follows:

18 (2)(A) ~~If no~~ Except as provided in subdivision (d)(2)(B) of this
19 section, if an election challenge is not timely filed, the countywide tax
20 shall be levied, effective on the first day of the first month of the
21 calendar quarter after a minimum of sixty (60) days' notice by the director
22 to sellers and after the expiration of the thirty-day challenge period, on
23 the gross receipts from the sale at retail within the county of all items and
24 services that are subject to the Arkansas Gross Receipts Act of 1941, § 26-
25 52-101 et seq., and the Arkansas Compensating Tax Act of 1949, § 26-53-101 et
26 seq.

27 (B) The effective date of the levy of the countywide tax may be
28 delayed under § 26-74-308(d).

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