

1 State of Arkansas  
2 87th General Assembly  
3 Regular Session, 2009

# A Bill

SENATE BILL 320

4  
5 By: Senator Bryles  
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7

## For An Act To Be Entitled

8  
9 AN ACT TO ALLOW FOR THE EXTENSION OF A LOCAL  
10 SALES AND USE TAX UPON THE APPROVAL OF THE VOTERS  
11 OF THE MUNICIPALITY; AND FOR OTHER PURPOSES.  
12  
13

## Subtitle

14  
15 TO ALLOW FOR THE EXTENSION OF A LOCAL  
16 SALES AND USE TAX UPON THE APPROVAL OF  
17 THE VOTERS OF THE MUNICIPALITY.  
18  
19

20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
21

22 SECTION 1. Arkansas Code § 26-75-208(a) and (b), concerning elections  
23 required for a local sales and use tax, is amended to read as follows:

24 (a)(1) On the date of the filing of a petition described in § 26-75-  
25 207(b) or on the date of adoption of an ordinance levying a local sales and  
26 use tax for the benefit of the city, or within thirty (30) days following the  
27 filing of the petition described in § 26-75-207(b) or adoption of the  
28 ordinance, the city by ordinance shall provide for the calling of a special  
29 election on the question in accordance with § 7-5-103(b).

30 (2) The special election shall be called for a date no later  
31 than one hundred twenty (120) days from the date of action of the governing  
32 body in establishing the date of the special election.

33 (3) The date for the special election may be the same as the  
34 date for the next regular municipal election if the next regular municipal  
35 election is to be held within the one-hundred-twenty-day period.

36 (4) The governing body of the city shall notify the county board



1 of election commissioners that the question has been referred to the vote of  
 2 the people and shall submit a copy of the ballot title to the county board of  
 3 election commissioners.

4 (5) The election shall be conducted in the manner provided by  
 5 law for all other municipal elections unless otherwise provided in this  
 6 subchapter.

7 (b)(1) The ballot title to be used at such election shall be  
 8 substantially in the following form:

9  
 10 “[ ] FOR adoption of a . . . . . percent ( . . . . . %) local sales and use  
 11 tax within . . . . . (name  
 12 of city).”

13 “[ ] AGAINST adoption of a . . . . . percent ( . . . . . %) local sales and  
 14 use tax within . . . . .  
 15 (name of city).”

16  
 17 (2) If an expiration date as described in § 26-75-207(c) for the  
 18 local sales and use tax has been provided for by the governing body of the  
 19 city in the levying ordinance or the petition described in § 26-75-207(b),  
 20 the ballot title shall also include an expiration date for the levy of the  
 21 tax, and if adopted in this form the tax shall cease to be levied on the date  
 22 noted on the ballot.

23 ~~(3)(A)(i) The election shall be conducted in the manner provided~~  
 24 ~~by law for all other municipal elections unless otherwise specified in this~~  
 25 ~~subchapter~~ The governing body of a city may refer to the voters a change in  
 26 the expiration date for the sales and use tax approved by the voters to  
 27 extend the levy of the sales and use tax beyond the expiration date  
 28 previously approved.

29 (ii) The proposed expiration date shall be the last  
 30 day of the month of a calendar quarter.

31 (B) If the governing body of a city refers a change in the  
 32 expiration date for an existing sales and use tax levied under this  
 33 subchapter to the voters, the governing body shall:

34 (i) Notify the county board of election  
 35 commissioners that the measure has been referred to the voters; and

36 (ii) Submit a copy of the ballot title to the county

1 board of election commissioners.

2 (C)(i) An election to change the expiration date for a  
3 sales and use tax levied under this subchapter shall be conducted in the  
4 manner provided by law for all other municipal elections.

5 (ii) The results of the election under this  
6 subsection shall be certified, proclaimed, and subject to challenge under §  
7 26-75-209.

8 (D)(i) To extend the sales and use tax levied under this  
9 subchapter to a new expiration date, the city shall notify the Director of  
10 the Department of Finance and Administration of the new expiration date that  
11 was approved by the voters after publication of the proclamation has occurred  
12 and at least ninety (90) days before the current expiration date of the sales  
13 and use tax.

14 (ii) The sales and use tax extended under this  
15 subdivision (b)(3) shall continue to be levied until the new expiration date.

16 (E)(i) If the voters do not approve a change in the  
17 expiration date for the sales and use tax levied under this subchapter, the  
18 sales and use tax shall continue to be collected until the expiration date  
19 previously approved by the voters.

20 (F) An election to change the expiration date for a sales  
21 and use tax levied under this subchapter is not an election on the levy of  
22 the sales and use tax.

23  
24 SECTION 2. Arkansas Code § 26-75-308(c), concerning a special election  
25 for a municipal sales and use tax, is amended to read as follows:

26 (c)(1) The ballot title may also include an expiration date, and if  
27 adopted in this form, the tax shall cease to be levied on the date noted on  
28 the ballot.

29 (2) The expiration date shall be the last day of a calendar  
30 quarter unless the proceeds are pledged for the payment of bonds, in which  
31 case the tax shall terminate as otherwise provided by law.

32 (3)(A)(i) The governing body of a city may refer to the voters a  
33 change in the expiration date for the sales and use tax approved by the  
34 voters to extend the levy of the sales and use tax beyond the expiration date  
35 previously approved.

36 (ii) The proposed expiration date shall be the last

1 day of the month of a calendar quarter.

2 (B) If the governing body of a city refers a change in the  
3 expiration date for an existing sales and use tax levied under this  
4 subchapter to the voters, the governing body shall:

5 (i) Notify the county board of election  
6 commissioners that the measure has been referred to the voters; and

7 (ii) Submit a copy of the ballot title to the county  
8 board of election commissioners.

9 (C)(i) An election to change the expiration date for a  
10 sales and use tax levied under this subchapter shall be conducted in the  
11 manner provided by law for all other municipal elections.

12 (ii) The results of the election under this  
13 subsection shall be certified, proclaimed, and subject to challenge under §  
14 26-75-309.

15 (D)(i) To extend the sales and use tax levied under this  
16 subchapter to a new expiration date, the city shall notify the Director of  
17 the Department of Finance and Administration of the new expiration date that  
18 was approved by the voters after publication of the proclamation has occurred  
19 and at least ninety (90) days before the current expiration date of the sales  
20 and use tax.

21 (ii) The sales and use tax extended under this  
22 subdivision (b)(3) shall continue to be levied until the new expiration date.

23 (E) If the voters do not approve a change in the  
24 expiration date for the sales and use tax levied under this subchapter, the  
25 sales and use tax shall continue to be collected until the expiration date  
26 previously approved by the voters.

27 (F) An election to change the expiration date for a sales  
28 and use tax levied under this subchapter is not an election on the levy of  
29 the sales and use tax.