

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.

State of Arkansas
87th General Assembly
Regular Session, 2009

As Engrossed: S2/18/09

A Bill

SENATE BILL 320

By: Senator Bryles

For An Act To Be Entitled

AN ACT TO ALLOW FOR THE EXTENSION OF A LOCAL
SALES AND USE TAX UPON THE APPROVAL OF THE VOTERS
OF THE MUNICIPALITY; AND FOR OTHER PURPOSES.

Subtitle

TO ALLOW FOR THE EXTENSION OF A LOCAL
SALES AND USE TAX UPON THE APPROVAL OF
THE VOTERS OF THE MUNICIPALITY.

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

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

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

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

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

(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 last 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 *last 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.

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31 */s/ Bryles*
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