

1 State of Arkansas
2 88th General Assembly
3 Regular Session, 2011
4

A Bill

HOUSE BILL 1547

5 By: Representative Lovell
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE SALES AND USE TAX LAWS TO BE
9 CONSISTENT WITH THE STREAMLINED SALES AND USE TAX
10 AGREEMENT; AND FOR OTHER PURPOSES.
11

Subtitle

12 AN ACT TO AMEND THE SALES AND USE TAX
13 LAWS TO BE CONSISTENT WITH THE
14 STREAMLINED SALES AND USE TAX AGREEMENT.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
20

21 SECTION 1. Arkansas Code § 26-19-105(c), concerning electronic
22 payments by sellers, is amended to add an additional subdivision as follows:

23 (5)(A) If the Federal Reserve Bank is closed on a due date that
24 prohibits a taxpayer from being able to make a payment through electronic
25 funds transfer, the payment shall be accepted as timely if made on the next
26 day the Federal Reserve Bank is open.

27 (B) A return filed in conjunction with a remittance that
28 cannot be made due to the closure of the Federal Reserve Bank shall be
29 accepted as timely if filed in conjunction with the payment on the next day
30 the Federal Reserve Bank is open.
31

32 SECTION 2. Arkansas Code § 26-21-103 is amended to read as follows:
33 26-21-103. Definitions.

34 As used in this chapter:

35 (1) "Agent" means a person appointed by a seller to represent
36 the seller before the State of Arkansas and the other states in the



1 agreement;

2 (2) "Agreement" means the multistate agreement to simplify and
3 modernize sales and use tax administration known as the "Streamlined Sales
4 and Use Tax Agreement";

5 (3) "Certified automated system" means software that is
6 certified under the agreement to calculate the tax imposed by each
7 jurisdiction on a transaction, determine the amount of tax to remit to the
8 appropriate state, and maintain a record of the transaction;

9 (4) "Certified service provider" means an agent certified under
10 the agreement to perform all the seller's sales and use tax functions, other
11 than the seller's obligation to remit tax on its own purchases;

12 (5)(A) "Entity-based exemption" means an exemption based on who
13 purchases the product or who sells the product.

14 (B) An exemption that is available to all individuals
15 shall not be considered an entity-based exemption;

16 (6) "Model 1 seller" means a seller registered under the
17 agreement that has selected a certified service provider as its agent to
18 perform all the seller's sales and use tax functions, other than the seller's
19 obligation to remit tax on its own purchases;

20 (7) "Model 2 seller" means a seller registered under the
21 agreement that has selected a certified automated system to perform part of
22 its sales and use tax functions, but retains responsibility for remitting the
23 tax;

24 (8)(A) "Model 3 seller" means a seller registered under the
25 agreement that has:

26 (i) Sales in at least five (5) member states;
27 (ii) Total annual sales revenue of at least five
28 hundred million dollars (\$500,000,000);

29 (iii) A proprietary system that calculates the
30 amount of tax due each jurisdiction; and

31 (iv) Entered into a performance agreement with the
32 member states that establishes a tax performance standard for the seller.

33 (B) As used in subdivision (8)(A) of this section,
34 "seller" includes an affiliated group of sellers using the same proprietary
35 system;

36 (9) "Model 4 seller" means a seller that is registered under the

1 agreement and is not a model 1 seller, model 2 seller, or model 3 seller.

2 ~~(9)~~(10) "Person" means an individual, trust, estate, fiduciary,
3 partnership, limited liability company, limited liability partnership,
4 corporation, or any other legal entity;

5 ~~(10)~~(11) "Purchaser" means a person to which a sale of personal
6 property is made or to which a service is furnished;

7 ~~(11)~~(12) "Seller" means a person making sales, leases, or
8 rentals of personal property or services;

9 ~~(12)~~(13) "State" means any state of the United States, the
10 District of Columbia, and the Commonwealth of Puerto Rico; and

11 ~~(13)~~(14) "Use-based exemption" means an exemption based on a
12 specified use of the product by the purchaser.

13
14 SECTION 3. Arkansas Code § 26-21-104, concerning seller registration
15 and methods of remittance, is amended to add an additional subsection to read
16 as follows:

17 (c) When registering, a seller may select one (1) of the following
18 models:

19 (1) Model 1 seller;

20 (2) Model 2 seller;

21 (3) Model 3 seller; or

22 (4) Model 4 seller.

23
24 SECTION 4. Arkansas Code § 26-21-106, concerning liability relief, is
25 amended to add a new subsection to read as follows:

26 (d)(1) If the effective date of a state sales or use tax rate change
27 is less than thirty (30) days from the enactment of the statute providing the
28 rate change, a seller is relieved of liability for failing to collect sales
29 or use tax at the new rate if:

30 (A) The seller collected sales or use tax at the effective
31 rate immediately preceding the change; and

32 (B) The seller's failure to collect at the newly effective
33 sales or use tax rate does not extend beyond thirty (30) days after the date
34 of enactment of the new sales or use tax rate.

35 (2) The seller is not relieved of liability if the seller
36 fraudulently failed to collect at the new sales or use tax rate or solicited

1 purchasers based on the immediately preceding effective sales or use tax
 2 rate.

3
 4 SECTION 5. Arkansas Code § 26-21-107(b)(4) concerning exemption
 5 certificates, is amended to read as follows:

6 (4)(A) A seller may obtain a fully completed exemption
 7 certificate or capture the relevant data elements required by the department
 8 within ninety (90) days after the date of sale.

9 (B)(i) If the seller has not obtained an exemption
 10 certificate or all relevant data elements and the department makes a request
 11 for substantiation of the exemption, the seller has one hundred twenty (120)
 12 days from the date of the request to prove by other means that the
 13 transaction was not subject to sales or use tax or to obtain in good faith a
 14 fully completed exemption certificate from the purchaser.

15 (ii) As used in subdivision (b)(4)(B)(i) of this
 16 section, "good faith" means that the seller obtains a certificate that claims
 17 an exemption that:

18 (a) Was statutorily available on the date of
 19 the transaction in the jurisdiction where the transaction is sourced;

20 (b) Could be applicable to the item being
 21 purchased; and

22 (c) Is reasonable for the purchaser's type of
 23 business.

24
 25 SECTION 6. Arkansas Code § 26-21-108 is amended to read as follows:

26 26-21-108. Returns and remittance of funds.

27 (a) The Director of the Department of Finance and Administration shall
 28 promulgate rules to provide:

29 (1) An alternative method for making payments if an electronic
 30 funds transfer fails on its due date; and

31 (2) A rounding algorithm for sales or use tax computation.

32 (b)(1) The Department of Finance and Administration shall develop a
 33 ~~simplified tax reporting form~~ simplified electronic return to be used for all
 34 state and local sales and use taxes levied by the Arkansas Gross Receipts Act
 35 of 1941, § 26-52-101 et seq., and the Arkansas Compensating Tax Act of 1949,
 36 § 26-53-101 et seq.

1 (2) The department shall provide a separate reporting form for
2 any other special or miscellaneous excise taxes so as not to violate the
3 agreement.

4 ~~(3) The department may require additional information returns to~~
5 ~~be submitted not more frequently than every six (6) months.~~

6 ~~(4) The department shall allow a Model 1, Model 2, or Model 3~~
7 ~~seller to submit its sales and use tax return in a simplified format~~ all
8 sellers, whether or not the seller is registered under the agreement, to file
9 a simplified electronic return.

10 (4) A model 4 seller that does not have a legal requirement to
11 register in Arkansas is not required to submit information relating to exempt
12 sales on the simplified electronic return.

13 (5) A seller that elects to file a simplified electronic return
14 shall give at least a three-month notice of the seller's intent to
15 discontinue filing a simplified electronic return.

16 (c) The department shall allow a seller to elect to compute the sales
17 or use tax due on a transaction on an item or an invoice basis and shall
18 allow the rounding rule to be applied to the aggregated state and local sales
19 or use taxes.

20 (d)(1) A seller that is registered under the agreement and indicated
21 at the time of registration that it does not anticipate making a sale that
22 would be sourced to Arkansas is not required to file a return.

23 (2) If the seller makes a taxable sale sourced to Arkansas, the
24 seller shall file a return on or before the twentieth (20th) day of the month
25 following the sale.

26 (e)(1) A seller registered under the agreement that does not have a
27 legal requirement to register in Arkansas shall be given a minimum of thirty
28 (30) days' notice before the department establishes a tax liability based
29 solely on the seller's failure to timely file.

30 (2) However, the department may establish a tax liability based
31 solely on a seller's failure to timely file if the seller has a history of
32 non-filing or late filing.

33
34 SECTION 7. Arkansas Code § 26-21-111, is amended to read as follows:

35 26-21-111. Certification and payment of service providers and automated
36 systems.

1 (a) The Director of the Department of Finance and Administration may:

2 (1) Certify service providers and automated systems to aid in
3 the administration of sales and use tax collections; and

4 (2) Provide a monetary allowance to the certified service
5 providers, certified automated systems, and to sellers that do not have a
6 requirement to register to collect the gross receipts tax levied by the
7 Arkansas Gross Receipts Tax Act of 1941, § 26-52-101 et seq., or the
8 compensating use tax levied by the Arkansas Compensating Tax Act of 1949, §
9 26-53-101 et seq., ~~and.~~

10 ~~(3) (b)(1) Promulgate rules concerning the review and approval of~~
11 ~~certified automated system software and the relief from liability for~~
12 ~~certified service providers and certified automated systems that were relying~~
13 ~~on the certification provided by the Department of Finance and~~
14 ~~Administration. A certified service provider or model 2 seller using a~~
15 ~~certified automated system is not liable to the State of Arkansas or its~~
16 ~~local jurisdictions for charging and collecting the incorrect amount of sales~~
17 ~~or use tax.~~

18 (2) The relief from liability provided in this section is not
19 available to a certified service provider or model 2 seller that has
20 incorrectly classified an item or transaction into a product category
21 certified by the state.

22 (3)(A) If the Department of Finance and Administration
23 determines that an item or transaction is incorrectly classified as to its
24 taxability, it shall notify the certified service provider or model 2 seller
25 of the incorrect classification.

26 (B) The certified service provider or model 2 seller shall
27 have ten (10) days to revise the classification after receipt of the notice.

28 (C) Upon the expiration of ten (10) days, the certified
29 service provider or model 2 seller is liable for the failure to collect the
30 correct amount of sales or use tax due.

31 (c) A certified service provider has the same relief from liability as
32 sellers provided in § 26-21-107.

33
34 SECTION 8. Arkansas Code Title 26, Chapter 21 is amended to add an
35 additional section to read as follows:

36 26-21-115. Confidentiality and privacy protections with respect to

1 Model 1 sellers.

2 (a) The purpose of this section is to set forth a policy to protect
3 the confidentiality rights of all participants in the agreement system and
4 the privacy interests of consumers who deal with model 1 sellers.

5 (b) As used in this section:

6 (1) "Confidential taxpayer information" means all information
7 that is protected under Arkansas's laws, rules, regulations, and privileges;

8 (2) "Personally identifiable information" means information that
9 identifies a person; and

10 (3) "Anonymous data" means information that does not identify a
11 person.

12 (c) With very limited exceptions, a certified service provider shall
13 perform its tax calculation, remittance, and reporting functions without
14 retaining the personally identifiable information of consumers.

15 (d) When any personally identifiable information that has been
16 collected and retained is no longer required for the purposes of verifying
17 the validity of an exemption, the personally identifiable information shall
18 no longer be retained by the Department of Finance and Administration.

19 (e) When personally identifiable information regarding an individual
20 is retained, the department shall provide reasonable access by such
21 individual to his or her own information in the state's possession and a
22 right to correct any inaccurately recorded information.

23 (f) If anyone other than the state or a person authorized by this
24 state's law or the agreement seeks to discover personally identifiable
25 information, a reasonable and timely effort to notify the individual
26 identified in the personally identifiable information of the request shall
27 be made.

28 (g) The privacy policy in this section is subject to enforcement in
29 the same manner as set out in § 26-18-303.

30 (h) All laws and rules regarding the collection, use, and maintenance
31 of confidential taxpayer information remain fully applicable and binding.

32
33 SECTION 9. Arkansas Code § 26-52-301(3)(C) concerning the taxability
34 of television and radio is amended to add a subdivision to read as follows:

35 (C)(i) Service of cable television, community antenna
36 television, and any and all other distribution of television, video, or radio

1 services with or without the use of wires provided to subscribers or paying
 2 customers or users, including all service charges and rental charges, whether
 3 for basic service, premium channels, or other special service, and including
 4 installation and repair service charges and any other charges having any
 5 connection with the providing of these services.

6 (ii) The tax levied by this section does not apply
 7 to services purchased by a radio or television company for use in providing
 8 its services, ~~and.~~

9 (iii)(a) The tax levied by this section applies to
 10 the sale of a subscription for digital audio-visual work and digital audio
 11 work to an end user that does not have the right of permanent use granted by
 12 the seller and the use is contingent on continued payments by the purchaser.

13 (b) As used in this subdivision (3)(C)(iii):

14 (1) “Digital audio-visual work” means an
 15 electronically transferred series of related images that when shown in
 16 succession, impart an impression of motion, together with accompanying
 17 sounds, if any; and

18 (2) “Digital audio work” means an
 19 electronically transferred work that results from the fixation of a series of
 20 musical, spoken, or other sounds, including ringtones; and

21
 22 SECTION 10. Arkansas Code § 26-52-304 is amended to read as follows:

23 26-52-304. Tax levied on sales of computer software and maintenance of
 24 computer hardware.

25 (a) The excise tax levied by this chapter and by any act supplemental
 26 thereto, is levied on gross receipts or gross proceeds received from the
 27 following:

28 (1)(A) Sales of computer software, including prewritten computer
 29 software, which shall be taxed as sales of tangible personal property.

30 (B) As used in this section:

31 (i) “Computer” means an electronic device that
 32 accepts information in digital or similar form and manipulates it for a
 33 result based on a sequence of instructions;

34 (ii)(a) “Computer software” means a set of coded
 35 instructions designed to cause a computer or automatic data processing
 36 equipment to perform a task.

1 (b) "Computer software" does not include
 2 software that is delivered electronically or by load and leave;

3 (iii) "Computer software maintenance contract" means
 4 a contract that obligates a vendor of computer software to provide a customer
 5 with future updates or upgrades to computer software or support services with
 6 respect to computer software, or both;

7 ~~(iii)~~(iv) "Delivered electronically" means delivered
 8 to the purchaser by means other than tangible storage media;

9 ~~(iv)~~(v) "Electronic" means relating to technology
 10 having electrical, digital, magnetic, wireless, optical, electromagnetic, or
 11 similar capabilities;

12 ~~(v)~~(vi) "Load and leave" means delivery to the
 13 purchaser by use of a tangible storage media in which the tangible storage
 14 media is not physically transferred to the purchaser; and

15 ~~(vi)~~(vii) "Prewritten computer software" means
 16 computer software, including prewritten upgrades, that is not designed and
 17 developed by the author or other creator to the specifications of a specific
 18 purchaser; and

19 (2) Service of repairing or maintaining computer equipment or
 20 hardware in any form.

21 (b) [Repealed.]

22 (c) [Repealed.]

23 (d) The gross receipts or gross proceeds derived from the sale of a
 24 computer software maintenance contract are not taxable.

25
 26 SECTION 11. Arkansas Code § 26-52-512(c), concerning tax payments by
 27 retailers, is amended to add an additional subdivision as follows:

28 (c)(1) For any electronic funds transfer or report required under
 29 subsection (a) of this section, the due date of which falls on a Saturday,
 30 Sunday, or legal holiday, the electronic funds transfer or report shall be
 31 made on the next succeeding business day ~~which~~ that is not a Saturday,
 32 Sunday, or legal holiday.

33 (2) If the Federal Reserve Bank is closed on a due date that
 34 prohibits a taxpayer from being able to make a payment through electronic
 35 funds transfer, the payment shall be accepted as timely if made on the next
 36 day the Federal Reserve Bank is open.

1 (3) A report filed in conjunction with a remittance that cannot
2 be made due to the closure of the Federal Reserve Bank shall be accepted as
3 timely if filed in conjunction with the payment on the next day the Federal
4 Reserve Bank is open.

5
6 SECTION 12. Arkansas Code § 26-52-517(d) concerning exemption
7 certificates, is amended to read as follows:

8 ~~(d)(1) Any person repeatedly selling the same type of property to the~~
9 ~~same purchaser for resale may accept a blanket certificate covering more than~~
10 ~~one (1) transaction. A seller may accept a blanket exemption certificate from~~
11 ~~a purchaser with which the seller has a recurring business relationship.~~

12 (2) A seller is not required to renew blanket certificates or
13 update exemption certificate information or data elements when there is a
14 recurring business relationship between the purchaser and seller.

15 (3) A recurring business relationship exists when a period of no
16 more than twelve (12) months elapses between sales transactions.

17
18 SECTION 13. Arkansas Code § 26-52-517(g) concerning exemption
19 certificates, is amended to read as follows:

20 (g)(1) A seller may obtain a fully completed exemption certificate or
21 capture the relevant data elements required by the department within ninety
22 (90) days after the date of sale.

23 (2)(A) If the seller has not obtained an exemption certificate
24 or all relevant data elements and the department makes a request for
25 substantiation of the exemption, the seller has one hundred twenty (120) days
26 from the date of the request to prove by other means that the transaction was
27 not subject to sales or use tax or to obtain in good faith a fully completed
28 exemption certificate from the purchaser.

29 (B) Good faith means that the seller obtains a certificate
30 that claims an exemption that:

31 (i) Was statutorily available on the date of the
32 transaction in the jurisdiction where the transaction is sourced;

33 (ii) Could be applicable to the item being
34 purchased; and

35 (iii) Is reasonable for the purchaser's type of
36 business.

1
2 SECTION 14. Arkansas Code § 26-52-522, concerning the sourcing of
3 direct mail, is amended to read as follows:

4 26-52-522. Direct Mail Sourcing.

5 ~~(a)(1) Notwithstanding § 26-52-521, a purchaser of direct mail that is~~
6 ~~not a holder of a direct pay permit shall provide to the seller in~~
7 ~~conjunction with the purchase either a direct mail form or information to~~
8 ~~show the state and local jurisdictions to which the direct mail is delivered~~
9 ~~to recipients.~~

10 ~~(2)(A) Upon receipt of the direct mail form, the seller is~~
11 ~~relieved of all obligations to collect, pay, or remit the applicable tax, and~~
12 ~~the purchaser is obligated to pay or remit the applicable tax on a direct pay~~
13 ~~basis.~~

14 ~~(B) A direct mail form shall remain in effect for all~~
15 ~~future sales of direct mail by the seller to the purchaser until it is~~
16 ~~revoked in writing.~~

17 ~~(3)(A) Upon receipt of information from the purchaser showing~~
18 ~~the jurisdictions to which the direct mail is delivered to recipients, the~~
19 ~~seller shall collect the tax according to the delivery information provided~~
20 ~~by the purchaser.~~

21 ~~(B) In the absence of bad faith, the seller is relieved of~~
22 ~~any further obligation to collect tax on any transaction if the seller has~~
23 ~~collected tax pursuant to the delivery information provided by the purchaser.~~

24 ~~(b)(1) If the purchaser of direct mail does not have a direct pay~~
25 ~~permit and does not provide the seller with either a direct mail form or~~
26 ~~delivery information as required by subsection (a) of this section, the~~
27 ~~seller shall collect the tax according to § 26-52-521(b)(5).~~

28 ~~(2) Nothing in this subsection shall limit a purchaser's~~
29 ~~obligation for sales or use tax to any state to which the direct mail is~~
30 ~~delivered.~~

31 ~~(c) If a purchaser of direct mail provides the seller with~~
32 ~~documentation of direct pay authority, the purchaser shall not be required to~~
33 ~~provide a direct mail form or delivery information to the seller.~~

34 ~~(d) The direct mail form must:~~

35 ~~(1) Contain the purchaser's name and sales tax permit number;~~

36 ~~(2) State that the purchaser will be remitting sales and use tax~~

1 ~~to the state; and~~

2 ~~(3) Contain any additional information that the Director of the~~
3 ~~Department of Finance and Administration may require.~~

4 (a) As used in this section:

5 (1) "Advertising and promotional direct mail" means direct mail
6 in which the primary purpose is to attract attention to a product, person,
7 business, or organization, or to attempt to sell, popularize, or secure
8 financial support for a product, person, business, or organization;

9 (2) "Direct mail form" means a form that:

10 (A) Identifies the purchaser's name and sales tax permit
11 number;

12 (B) States that the purchaser will remit the sales and use
13 tax due the state; and

14 (C) Contains any additional information the Director of
15 the Department of Finance and Administration may require;

16 (3)(A) "Jurisdictional information" means information sufficient
17 for the seller to source the sale of taxable printing services resulting in
18 advertising and promotional direct mail to the state and local jurisdictions
19 in which the printed materials are delivered or distributed to recipients.

20 (B) Jurisdictional information must be in a form in which
21 such information can be retained and retrieved by the seller for the purpose
22 of sales and use tax reporting.

23 (C) Access to a database that contains address information
24 or a mailing list provided by the purchaser or a third party that does not
25 allow the seller to retain and retrieve the jurisdictional information
26 identifying jurisdictions where the advertising and promotional direct mail
27 was delivered does not constitute receiving information showing the
28 jurisdictions to which the advertising and promotional direct mail is
29 delivered;

30 (4)(A) "Other direct mail" means any direct mail that is not
31 advertising and promotional direct mail regardless of whether advertising and
32 promotional direct mail is included in the same mailing, and includes without
33 limitation:

34 (i) Transactional direct mail that contains personal
35 information specific to the addressee including, without limitation invoices,
36 bills, statements of account, and payroll advices;

1 (ii) Any legally required mailings, including
2 without limitation privacy notices, tax reports, and stockholder reports; and

3 (iii) Other non-promotional direct mail delivered to
4 existing or former shareholders, customers, employees, or agents including,
5 without limitation newsletters and informational pieces.

6 (B) “Other direct mail” does not include the development
7 of billing information or the provision of any data processing service that
8 is more than incidental; and

9 (5) “Product” means tangible personal property, a product
10 transferred electronically, or a service.

11 (b) The sale of a taxable printing service resulting in the production
12 and distribution of advertising and promotional direct mail or other direct
13 mail shall be sourced in accordance with this section.

14 (c)(1) The seller shall source the sale of taxable printing service
15 resulting in the production and distribution of advertising and promotional
16 direct mail according to § 26-52-521(b)(5), unless the purchaser provides the
17 seller with a direct pay permit, direct pay form, exemption certificate, or
18 jurisdictional information.

19 (2) If the purchaser provides jurisdictional information to the
20 seller, then the seller shall source the sale of the taxable printing service
21 to the jurisdictions to which the advertising and promotional direct mail is
22 to be delivered.

23 (d) The seller shall source the sale of taxable printing services
24 resulting in the production and distribution of other direct mail according
25 to § 26-52-521(b)(3), unless the purchaser provides the seller with a direct
26 pay permit, direct pay form, or exemption certificate.

27 (e) When both advertising and promotional direct mail and other direct
28 mail are combined in a single mailing, the sale is sourced as other direct
29 mail.

30 (f) If a bundled transaction includes advertising and promotional
31 direct mail, this section applies only if the primary purpose of the
32 transaction is the sale of products or services that meet the definition of
33 advertising and promotional direct mail.

34 (g)(1) In the absence of bad faith, the seller is relieved of any
35 further obligation to collect any additional sales or use tax on the sale of
36 advertising and promotional direct mail where the seller has sourced the sale

1 according to the jurisdictional information provided by the purchaser.

2 (2) In the absence of bad faith, the seller is relieved of all
3 obligations to collect, pay, or remit sales or use tax if the purchaser
4 provides the seller with a direct pay permit, direct pay form, or exemption
5 certificate.

6 (h)(1) If the purchaser provides the seller with a direct pay permit,
7 direct pay form, or exemption certificate, then the purchaser shall source
8 the sale to the jurisdictions to which the advertising and promotional direct
9 mail or other direct mail is to be delivered to the recipients and shall
10 report and pay any applicable sales or use tax due.

11 (2) Purchasers may use a reasonable summary or allocation of the
12 distribution to the jurisdictions to which the advertising and promotional
13 direct mail or other direct mail is delivered for the purposes of self
14 assessing and directly paying sales or use tax.

15 (3) This section does not limit any purchaser's:

16 (A) Obligation for sales or use tax to any state to which
17 the direct mail is delivered;

18 (B) Right under local, state, federal, or constitutional
19 law to a credit for sales or use taxes legally due and paid to other
20 jurisdictions; or

21 (C) Right to a refund of sales or use taxes overpaid to
22 any jurisdiction.

23
24 SECTION 15. Arkansas Code § 26-53-125(e), concerning the return and
25 payment of use tax, is amended as follows:

26 (e)(1) Any report or remittance required under this section of which
27 the due date falls on a Saturday, Sunday, or legal holiday shall be
28 postmarked or transmitted on the next succeeding business day that is not a
29 Saturday, Sunday, or legal holiday.

30 (2) If the Federal Reserve Bank is closed on a due date that
31 prohibits a vendor from being able to make a remittance through electronic
32 funds transfer, the remittance shall be accepted as timely if made on the
33 next day the Federal Reserve Bank is open.

34 (3) A report filed in conjunction with a remittance that cannot
35 be made due to the closure of the Federal Reserve Bank shall be accepted as
36 timely if filed in conjunction with the payment on the next day the Federal

1 Reserve Bank is open.
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