

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013
4

A Bill

SENATE BILL 1026

5 By: Senator K. Ingram
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For An Act To Be Entitled

8 AN ACT CONCERNING THE DISPOSITION OF SALES AND USE
9 TAXES COLLECTED FROM SELLERS THAT DO NOT HAVE A
10 PHYSICAL PRESENCE IN THE STATE; TO DEDICATE THE SALES
11 AND USE TAX REVENUE GENERATED FROM SELLERS THAT DO
12 NOT HAVE A PHYSICAL PRESENCE IN THE STATE TO THE
13 ARKANSAS STATE HIGHWAY AND TRANSPORTATION DEPARTMENT
14 WHEN CERTAIN CONDITIONS ARE MET; AND FOR OTHER
15 PURPOSES.
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Subtitle

18 TO DEDICATE THE SALES AND USE TAX REVENUE
19 GENERATED FROM SELLERS THAT DO NOT HAVE A
20 PHYSICAL PRESENCE IN THE STATE TO THE
21 ARKANSAS STATE HIGHWAY AND TRANSPORTATION
22 DEPARTMENT WHEN CERTAIN CONDITIONS ARE
23 MET.
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27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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29 SECTION 1. Arkansas Code § 26-52-107 is amended to read as follows:
30 26-52-107. Disposition of taxes, interest, and penalties.

31 (a)(1) All Except as provided under subsection (b) of this section,
32 the taxes, interest, penalties, and costs received by the Director of the
33 Department of Finance and Administration under ~~the provisions of~~ this chapter
34 shall be general revenues and shall be deposited into the State Treasury to
35 the credit of the State Apportionment Fund.

36 (2) The Treasurer of State shall allocate and transfer the ~~same~~



1 general revenues deposited under this subsection to the various State
2 Treasury funds participating in general revenues in the respective
3 proportions to each as provided by, and to be used for the respective
4 purposes ~~set forth~~ stated in, the Revenue Stabilization Law, § 19-5-101 et
5 seq.

6 (b)(1) The director shall determine the following conditions:

7 (A) That federal law authorizes the state to collect sales
8 and use tax from sellers that do not have a physical presence in the state;
9 and

10 (B) That some or all of the sellers that do not have a
11 physical presence in the state make sales of taxable goods and services to
12 purchasers in the state.

13 (2) When the director determines that the conditions in
14 subdivision (b)(1) of this section have been met, then each month thereafter:

15 (A) The Chief Fiscal Officer of the State shall certify to
16 the Treasurer of State the amount of available net general revenues
17 attributable to the collection of sales and use tax from sellers that do not
18 have a physical presence in the state; and

19 (B) The Treasurer of State shall deposit into the State
20 Highway and Transportation Department Fund the amount of available net
21 general revenues determined under subdivision (b)(2)(A) of this section.

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