

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

A Bill

SENATE BILL 718

5 By: Senator Files
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For An Act To Be Entitled

8 AN ACT TO CREATE CRIMINAL AND CIVIL PENALTIES FOR
9 CERTAIN ACTIVITIES RELATING TO SOFTWARE AND OTHER
10 DEVICES AND MECHANISMS THAT MODIFY OR FALSIFY
11 ELECTRONIC RECORDS FOR THE PURPOSE OF EVADING TAXES;
12 AND FOR OTHER PURPOSES.
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Subtitle

15 TO CREATE CRIMINAL AND CIVIL PENALTIES
16 FOR CERTAIN ACTIVITIES RELATING TO
17 SOFTWARE AND OTHER DEVICES AND MECHANISMS
18 THAT MODIFY OR FALSIFY ELECTRONIC RECORDS
19 FOR THE PURPOSE OF EVADING TAXES.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 D SECTION 1. Arkansas Code § 5-37-101, concerning the definitions to be
26 used in relation to forgery and fraudulent practices, is amended to add
27 additional subdivisions to read as follows:

28 (10) "Electronic cash register" means a device that keeps a
29 register or supporting document by means of an electronic device or computer
30 system designed to record transaction data for the purpose of computing,
31 compiling, or processing retail sales transaction data or a transaction
32 report;

33 (11) "Transaction data" means information concerning one (1) or
34 more sales transactions, including without limitation the following:

35 (A) The items purchased by each customer;

36 (B) The price for each item purchased;



1 A person who violates § 5-37-505 is liable to the state for a civil
2 penalty equal to the total amount of the tax evaded, not collected, or not
3 accounted for and paid over to the Director of the Department of Finance and
4 Administration that results from the violation.

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