

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4  
5 By: Senator J. Dismang  
6

# A Bill

SENATE BILL 628

## For An Act To Be Entitled

8 AN ACT TO CLARIFY THE LAW CONCERNING THE COLLECTION  
9 OF SALES TAX AND TOURISM TAX BY CERTAIN SELLERS; TO  
10 CLARIFY THAT AN ACCOMMODATIONS INTERMEDIARY IS  
11 REQUIRED TO COLLECT AND REMIT THE SALES TAX AND  
12 TOURISM TAX DUE ON ARRANGEMENTS THE ACCOMMODATIONS  
13 INTERMEDIARY MAKES FOR THE SALE OR USE OF AN  
14 ACCOMMODATION; AND FOR OTHER PURPOSES.

## Subtitle

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18 TO CLARIFY THAT AN ACCOMMODATIONS  
19 INTERMEDIARY IS REQUIRED TO COLLECT AND  
20 REMIT THE SALES TAX AND TOURISM TAX DUE  
21 ON ARRANGEMENTS THE ACCOMMODATIONS  
22 INTERMEDIARY MAKES FOR THE SALE OR USE OF  
23 AN ACCOMMODATION.  
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26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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28 SECTION 1. DO NOT CODIFY. Purpose.

29 The purpose of this act is to clarify the law concerning the collection  
30 of sales tax and tourism tax and to clarify the services for which the sales  
31 tax and tourism tax are owed.  
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33 SECTION 2. Arkansas Code § 26-52-301(3)(A), concerning the gross  
34 receipts tax levied on certain products and services, is amended to read as  
35 follows:

36 (A)(i) Service of furnishing rooms, suites, condominiums,



1 townhouses, rental houses, or other accommodations by hotels, apartment  
2 hotels, lodging houses, tourist camps, tourist courts, property management  
3 companies, accommodations intermediaries, or any other provider of  
4 accommodations to transient guests.

5 (ii) As used in subdivision (3)(A)(i) of this  
6 section, ~~“transient:~~

7 (a) “Accommodations intermediary” means a  
8 person other than the owner, operator, or manager of a room, suite,  
9 condominium, townhouse, rental house, or other accommodation;

10 (b) “Furnishing” means brokering,  
11 coordinating, making available for, or otherwise arranging for the sale or  
12 use of a room, suite, condominium, townhouse, rental house, or other  
13 accommodation by a purchaser; and

14 (c) “Transient guests” means those individuals  
15 who rent accommodations other than their regular place of abode on less than  
16 a month-to-month basis;

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18 SECTION 3. Arkansas Code § 26-52-501, concerning the preparation of  
19 returns and payment of sales tax, is amended to add an additional subsection  
20 to read as follows:

21 (k) A person that collects a tax under this chapter shall remit the  
22 tax to the state in accordance with this subchapter.

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24 SECTION 4. Arkansas Code § 26-63-402(1), concerning the tourism tax  
25 imposed on certain goods and services, is amended to read as follows:

26 (1)(A) The service of furnishing a:

27 (i) Condominium, townhouse, or rental house to a  
28 transient guest; and

29 (ii) Guest room, suite, or other accommodation by a  
30 hotel, motel, lodging house, tourist camp, tourist court, property management  
31 company, an accommodations intermediary, or any other provider of an  
32 accommodation to a transient guest.

33 (B) As used in this subdivision (1), ~~“transient:~~

34 (i) “Accommodations intermediary” means a person  
35 other than the owner, operator, or manager of a room, suite, condominium,  
36 townhouse, rental house, or other accommodation;

1                   (ii) "Furnishing" means brokering, coordinating,  
2 making available for, or otherwise arranging for the sale or use of a room,  
3 suite, condominium, townhouse, rental house, or other accommodation by a  
4 purchaser; and

5                   (iii) "Transient guest" means a person that rents an  
6 accommodation, other than the person's regular place of abode, on less than a  
7 month-to-month basis;

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