

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4

As Engrossed: S1/29/19

# A Bill

SENATE BILL 77

5 By: Senator D. Wallace  
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## For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW TO REDUCE THE ADMINISTRATIVE  
9 FEE CHARGED BY THE STATE TO COLLECT SALES TAX; AND  
10 FOR OTHER PURPOSES.

### Subtitle

14 TO AMEND THE LAW TO REDUCE THE  
15 ADMINISTRATIVE FEE CHARGED BY THE STATE  
16 TO COLLECT SALES TAX.

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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code § 26-73-105(b), concerning the costs of tax  
22 collection, is amended to read as follows:

23 (b) The director shall deduct from all revenues collected pursuant to  
24 under this subchapter up to ~~three percent (3%)~~ one and five-tenths percent  
25 (1.5%) as a cost of collection.

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27 SECTION 2. Arkansas Code § 26-74-214(a)(2)(A), concerning the costs of  
28 tax collection, is amended to read as follows:

29 (2)(A) Upon receipt of the funds, the Treasurer of State shall  
30 deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the funds as  
31 a charge by the state for its services as specified in this subchapter and  
32 all other subchapters authorizing county sales and use taxes and shall credit  
33 the ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the funds to the  
34 Constitutional Officers Fund and the State Central Services Fund.

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36 SECTION 3. Arkansas Code § 26-74-313(d)(3), concerning the costs of tax



1 collection, is amended to read as follows:

2 (3) Transmittals shall be made at least quarterly in each fiscal  
3 year. Funds so transmitted may be used by the cities and counties for any  
4 purpose for which the city's general funds or county's general funds may be  
5 used. Before transmitting these funds, the Treasurer of State shall deduct  
6 ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the sum collected as  
7 a charge by the state for its services specified in this subchapter, and the  
8 amount so deducted shall be deposited by the Treasurer of State to the credit  
9 of the Constitutional Officers Fund and the State Central Services Fund or to  
10 any successor State Treasury fund or funds established by law to replace the  
11 Constitutional Officers Fund and the State Central Services Fund.

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13 SECTION 4. Arkansas Code § 26-74-409(a)(2)(A), concerning the costs of  
14 tax collection, is amended to read as follows:

15 (2)(A) Upon receipt of the funds, the Treasurer of State shall  
16 deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) thereof as a  
17 charge by the state for its services as specified in this subchapter and  
18 shall credit the ~~three percent (3%)~~ one and five-tenths percent (1.5%) to  
19 the Constitutional Officers Fund and the State Central Services Fund.

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21 SECTION 5. Arkansas Code § 26-74-609(a)(2)(A), concerning the costs of  
22 tax collection, is amended to read as follows:

23 (2)(A) Upon receipt of the funds, the Treasurer of State shall  
24 deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the funds as  
25 a charge by the state for its services as specified in this subchapter and  
26 shall credit the ~~three percent (3%)~~ one and five-tenths percent (1.5%) to the  
27 Constitutional Officers Fund and the State Central Services Fund.

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29 SECTION 6. Arkansas Code § 26-75-217(a)(2), concerning the costs of tax  
30 collection, is amended to read as follows:

31 (2) Before transmitting such funds, the Treasurer of State shall  
32 deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the sum  
33 collected from each such city during such period as a charge by the state for  
34 its services specified in this subchapter, and the amount so deducted shall  
35 be deposited by the Treasurer of State to the credit of the account of the  
36 Constitutional Officers Fund and the State Central Services Fund.

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SECTION 7. Arkansas Code § 26-75-506(a), concerning the costs of tax collection, is amended to read as follows:

(a) All revenues collected by the Director of the Department of Finance and Administration pursuant to the provisions of this subchapter, less ~~three percent (3%)~~ one and five-tenths percent (1.5%) thereof which shall be deducted as a cost of collection and deposited into the State Treasury to the credit of the Constitutional Officers Fund and the State Central Services Fund, shall be remitted by the director to the levying city at the same time the director remits sales tax revenues to the State Treasury.

SECTION 8. Arkansas Code § 26-81-107(b)(1), concerning the costs of tax collection, is amended to read as follows:

(b)(1) Upon receipt of the funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the funds as a charge by the state for its services as specified in this chapter and shall credit the ~~three percent (3%)~~ one and five-tenths percent (1.5%) to the Constitutional Officers Fund and the State Central Services Fund.

SECTION 9. Arkansas Code § 26-82-111(a)(2), concerning the costs of tax collection, is amended to read as follows:

(2) Before transmitting the funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the sum collected from each levying entity during the period as a charge by the state for its services specified in this chapter, and the amount deducted shall be deposited by the Treasurer of State to the credit of the account of the Constitutional Officers Fund and the State Central Services Fund.

/s/D. Wallace