

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

HOUSE BILL 1054

5 By: Representative Beck
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING SALES TAX
9 REQUIREMENTS FOR SPECIAL EVENTS; TO ALLOW THE SALES
10 TAX EXEMPTION FOR ISOLATED SALES TO APPLY AT SPECIAL
11 EVENTS; AND FOR OTHER PURPOSES.
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Subtitle

14 TO AMEND THE LAW CONCERNING SALES TAX
15 REQUIREMENTS FOR SPECIAL EVENTS; AND TO
16 ALLOW THE SALES TAX EXEMPTION FOR
17 ISOLATED SALES TO APPLY AT SPECIAL
18 EVENTS.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 26-52-518(b), concerning sales tax
25 requirements for special events, is amended to read as follows:

26 (b)(1) Special event vendors shall collect sales tax from purchasers
27 of tangible personal property, specified digital products, or a digital code
28 and remit the tax daily, along with a daily sales tax report, to the promoter
29 or organizer.

30 ~~(2) The isolated sale exemption found in § 26-52-401(17) shall~~
31 ~~not apply to sales of tangible personal property, specified digital products,~~
32 ~~or a digital code at special events.~~
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34 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
35 first day of the calendar quarter following the effective date of this act.
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