

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

A Bill

HOUSE BILL 1146

5 By: Representative Underwood
6 By: Senator J. Dotson
7

For An Act To Be Entitled

9 AN ACT TO PROHIBIT THE DEPARTMENT OF FINANCE AND
10 ADMINISTRATION FROM CHARGING A FEE TO OBTAIN A SALES-
11 TAX PERMIT; AND FOR OTHER PURPOSES.
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Subtitle

14 TO PROTECT ARKANSAS TAXPAYERS FROM A TAX
15 TO COLLECT TAXES.
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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 § 26-52-203 is amended to read as follows:

22 26-52-203. ~~Fee deposit or bond required~~ Fees or bonds before doing
23 business.

24 (a) The Secretary of the Department of Finance and Administration
25 shall not require payment of a fee prior to the issuance of as a condition of
26 issuing any new Arkansas gross receipts tax permit ~~the payment of a~~
27 ~~nonrefundable fee of fifty dollars (\$50.00), which shall be remitted with~~
28 ~~each new application for a permit.~~

29 (b)(1) All persons doing a retail business in this state, which
30 business is subject to the provisions of this chapter, who do not have a
31 permanent domicile in this state, shall make a sufficient cash deposit or
32 sufficient bond with the secretary to cover their annual sales tax before
33 doing business in this state or before receiving a permit to do business in
34 this state as provided in § 26-52-201.

35 ~~(c)(2)~~ All revenues derived from ~~the fees imposed by this~~
36 subsection (b)(1) of this section shall be deposited into the State Treasury



1 as nonrevenue receipts credited to the State Central Services Fund for use by
2 the Revenue Division of the Department of Finance and Administration.

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