

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

A Bill

HOUSE BILL 1461

5 By: Representative Linck
6

For An Act To Be Entitled

8 AN ACT TO AMEND SALES AND USE TAX LAWS TO CONFORM TO
9 THE STREAMLINED SALES AND USE TAX AGREEMENT; TO
10 CLARIFY THE EFFECTIVE DATES FOR CATALOG SALES AND
11 BOUNDARY CHANGES IN THE LOCAL GOVERNMENT BOND ACT; TO
12 MAKE TECHNICAL CORRECTIONS; AND FOR OTHER PURPOSES.
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Subtitle

15 TO AMEND SALES AND USE TAX LAWS TO
16 CONFORM TO THE STREAMLINED SALES AND USE
17 TAX AGREEMENT.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 14-164-329(b)(1), concerning the effective
24 dates for the imposition and termination of a local sales and use tax levy
25 for capital improvement bonds, is amended to read as follows:

26 (1)(A) If an election challenge is not filed within thirty (30)
27 days of the date of publication of the proclamation of the results of the
28 election, the tax shall become effective on the first day of the first month
29 of the calendar quarter after the expiration of the thirty-day period for
30 challenge and after a minimum of sixty (60) days' notice has been provided by
31 the director to sellers unless delayed as ~~provided in~~ under subdivision
32 (b)(3) of this section.

33 (B) A rate change on a purchase from a printed catalog in
34 which the purchaser computed the tax based on local tax rates published in
35 the catalog will be applicable on the first day of a calendar quarter after a
36 minimum of one hundred twenty (120) days' notice by the director to the



1 sellers.

2 (C) For sales and use tax purposes only, a local boundary
3 change will become effective on the first day of a calendar quarter after a
4 minimum of sixty (60) days' notice by the director to sellers.

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6 SECTION 2. Arkansas Code § 26-52-314(b)(3), concerning the imposition
7 of the gross receipts tax on prepaid wireless calling service, is amended to
8 read as follows:

9 (3) "Prepaid wireless calling service" means a telecommunication
10 service that provides the right to utilize a mobile wireless service as well
11 as other non-telecommunications services, including the download of a digital
12 product delivered electronically and content and ancillary services, which
13 must be paid for in advance and ~~that is~~ sold in predetermined units ~~of~~ or
14 dollars of which the number declines with use in a known amount; and