

State of Arkansas
89th General Assembly
Regular Session, 2013

A Bill

HOUSE BILL 1461

By: Representative Linck

For An Act To Be Entitled

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

Subtitle

TO AMEND SALES AND USE TAX LAWS TO
CONFORM TO THE STREAMLINED SALES AND USE
TAX AGREEMENT.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 14-164-329(b)(1), concerning the effective dates for the imposition and termination of a local sales and use tax levy for capital improvement bonds, is amended to read as follows:

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

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



sellers.

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

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

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

APPROVED: 03/28/2013