

State of Arkansas  
92nd General Assembly  
Regular Session, 2019

# A Bill

SENATE BILL 372

By: Senator Rapert  
By: Representative Gazaway

## For An Act To Be Entitled

AN ACT TO MAKE TECHNICAL CORRECTIONS TO TITLE 26 OF  
THE ARKANSAS CODE CONCERNING TAXATION; AND FOR OTHER  
PURPOSES.

## Subtitle

TO MAKE TECHNICAL CORRECTIONS TO TITLE 26  
OF THE ARKANSAS CODE CONCERNING TAXATION.

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

SECTION 1. Arkansas Code § 26-18-102 is amended to read as follows to correct internal references and to conform to Code style:

26-18-102. Purpose.

The purpose of this chapter is to provide, as far as possible, uniform procedures and remedies with respect to all state taxes except the following:

- (1) ~~Certificates of Title—Registration—Anti-Theft Provision~~ The Motor Vehicle Administration, Certificate of Title, and Antitheft Act, § 27-14-101 et seq.;
- (2) Motor Vehicle License and Fees, §§ 26-55-101, ~~and 27-14-305,~~ and § 27-14-501 et seq., and § 27-15-401 et seq.;
- (3) ~~Operator and Chauffeur License~~ The Motor Vehicle Driver's License Act, § 27-16-101 et seq.;
- (4) ~~Traffic on Highways—Definition—General Provision, §§ 27-49-102, 27-49-104—27-49-112, and 27-49-201 et seq.~~ The Uniform Act Regulating Traffic on Highways of Arkansas, § 27-49-101 et seq.;
- (5) ~~Arkansas Racing Commission—Horse Racing, the~~ The Arkansas



Horse Racing Law, §§ 23-110-101 et seq.;

(6) ~~Dog Races, the~~ The Arkansas Greyhound Racing Law, § 23-111-101 et seq.;

(7) Boxing and Wrestling Exhibitions, §§ 17-22-201 – 17-22-205 and § 17-22-301 et seq.; and

(8) Ad valorem taxes collected pursuant to § 26-26-1614.

SECTION 2. Arkansas Code § 26-18-812 is repealed as obsolete.

~~26-18-812. Regulations.~~

~~The director shall prescribe the regulations necessary to fully implement this subchapter within one hundred eighty (180) days after July 3, 1989.~~

SECTION 3. Arkansas Code § 26-57-610(b)(2), concerning the disposition of insurance premium taxes, is amended to read as follows to eliminate obsolete language:

(2) The taxes based on premiums collected under the Health Care Independence Act of 2013, § 20-77-2401 et seq., the Arkansas Works Act of 2016, § 23-61-1001 et seq., the Arkansas Health Insurance Marketplace Act, § 23-61-801 et seq., or individual qualified health insurance plans, including without limitation stand-alone dental plans, issued through the health insurance marketplace as defined by § 23-61-1003 shall be:

(A) At the time of deposit, separately certified by the commissioner to the Treasurer of State for classification and distribution under this section; and

~~(B)(i) On or before December 31, 2016, transferred to the Health Care Independence Program Trust Fund and used as provided by § 19-5-1141.~~

~~(ii) On and after January 1, 2017, transferred~~ Transferred to the Arkansas Works Program Trust Fund and used as required by the Arkansas Works Program Trust Fund;

SECTION 4. Arkansas Code § 26-60-104 is amended to read as follows to eliminate obsolete references:

~~26-60-104. Rules and regulations.~~

The Director of the Department of Finance and Administration is

authorized to promulgate rules ~~and regulations~~ to carry out the purposes of this chapter which shall be submitted to the+

~~(1) House Interim Committee on City, County, and Local Affairs and the Senate Interim Committee on City, County, and Local Affairs; or~~

~~(2) House Committee on City, County, and Local Affairs and the Senate Committee on City, County, and Local Affairs.~~

SECTION 5. DO NOT CODIFY. CONSTRUCTION AND LEGISLATIVE INTENT.

It is the intent of the General Assembly that:

(1) The enactment and adoption of this act shall not expressly or impliedly repeal an act passed during the regular session of the Ninety-Second General Assembly;

(2) To the extent that a conflict exists between an act of the regular session of the Ninety-Second General Assembly and this act:

(A) The act of the regular session of the Ninety-Second General Assembly shall be treated as a subsequent act passed by the General Assembly for the purposes of:

(i) Giving the act of the regular session of the Ninety-Second General Assembly its full force and effect; and

(ii) Amending or repealing the appropriate parts of the Arkansas Code of 1987; and

(B) Section 1-2-107 shall not apply; and

(3) This act shall make only technical, not substantive, changes to the Arkansas Code of 1987.

APPROVED: 3/8/19