

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1054

By: Representative Beck

For An Act To Be Entitled

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

Subtitle

TO AMEND THE LAW CONCERNING SALES TAX
REQUIREMENTS FOR SPECIAL EVENTS; AND TO
ALLOW THE SALES TAX EXEMPTION FOR
ISOLATED SALES TO APPLY AT SPECIAL
EVENTS.

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

SECTION 1. Arkansas Code § 26-52-518(b), concerning sales tax requirements for special events, is amended to read as follows:

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

~~(2) The isolated sale exemption found in § 26-52-401(17) shall not apply to sales of tangible personal property, specified digital products, or a digital code at special events.~~

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the first day of the calendar quarter following the effective date of this act.

APPROVED: 4/27/21

