

State of Arkansas
94th General Assembly
Regular Session, 2023

A Bill

HOUSE BILL 1379

By: Representative McAlindon

By: Senator Crowell

For An Act To Be Entitled

AN ACT TO REQUIRE THE ELECTRONIC FILING OF CERTAIN
SALES AND USE TAX RETURNS; AND FOR OTHER PURPOSES.

Subtitle

TO REQUIRE THE ELECTRONIC FILING OF
CERTAIN SALES AND USE TAX RETURNS.

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

SECTION 1. Arkansas Code § 26-52-501 (j) and (k), concerning preparation of gross receipts tax returns, are amended to read as follows:

(j) For tax years beginning on or after January 1, 2024, a taxpayer who has an average monthly gross receipts tax liability of five thousand dollars (\$5,000) or more for the preceding fiscal year that began on July 1 and ended on June 30 shall file all returns and remittances required by this section electronically.

(k) The secretary may waive the electronic filing and payment requirements under subsection (j) of this section if the secretary determines that filing the return electronically would cause an undue hardship on the taxpayer.

~~(j)~~(1) The secretary may establish by rule separate requirements for filing reports and returns and paying the tax levied under this chapter for taxpayers whose principal line of business does not include the retail selling of tangible personal property, specified digital products, or a digital code or performing taxable services.

~~(k)~~(m) A person that collects a tax under this chapter shall remit the



tax to the state in accordance with this subchapter.

SECTION 2. Arkansas Code § 26-53-125, concerning preparation of compensating use tax returns, is amended to add additional subsections to read as follows:

(f) For tax years beginning on or after January 1, 2024, a taxpayer who has an average monthly compensating use tax liability of five thousand dollars (\$5,000) or more for the preceding fiscal year that began on July 1 and ended on June 30 shall file all returns and remittances required by this section electronically.

(g) The secretary may waive the electronic filing and payment requirements under subsection (f) of this section if the secretary determines that filing the return electronically would cause an undue hardship on the taxpayer.

SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective for tax years beginning on or after January 1, 2024.

APPROVED: 3/6/23