

Hall of the House of Representatives

91st General Assembly - Fiscal Session, 2018

Amendment Form

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Subtitle of House Bill No. 1007

AN ACT FOR THE DEPARTMENT OF FINANCE AND ADMINISTRATION - REVENUE SERVICES
DIVISION APPROPRIATION FOR THE 2018-2019 FISCAL YEAR.

Amendment No. ___ to House Bill No. 1007

Amend House Bill No. 1007 as originally introduced:

Page 9, line 15, insert the following new SECTION immediately following SECTION 15 to read as follows:

" SECTION 16. SPECIAL LANGUAGE. NOT TO BE INCORPORATED INTO THE ARKANSAS CODE NOR PUBLISHED SEPARATELY AS SPECIAL, LOCAL, AND TEMPORARY LAW. TAXATION OF CANDY AND SOFT DRINKS.

(a) The Director of the Department of Finance and Administration shall either:

(1)(A) By July 1, 2018, publish a list of the Universal Product Codes for items that meet the definition of:

(i) A candy under § 26-52-103(3) or § 26-53-102(3);

and

(ii) A soft drink under § 26-52-103(28) or § 26-53-102(22).

(B) The list published by the director under subdivision (a)(1)(A) of this section shall provide guidance to retailers, sellers, and vendors regarding which items are defined as a candy or a soft drink but not defined as food and food ingredients under the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., or the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

(C) The list published by the director under subdivision (a)(1)(A) of this section is exempt from the Arkansas Administrative Procedure Act, § 25-15-201 et seq; or

(2) Not subject a retailer, seller, or vendor to the penalties under § 26-18-201, § 26-18-202, § 26-18-208, § 26-18-209, § 26-52-512, or § 26-53-125 if the retailer, seller, or vendor:

(A) Collects and remits tax payments to the Department of Finance and Administration on the gross receipts and gross proceeds derived from the sale of items that meet the definition of:

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(i) A candy under § 26-52-103(3) or § 26-53-102(3) at the taxable rate for food and food ingredients under § 26-52-317 or § 26-53-145; or

(ii) A soft drink under § 26-52-103(28) or § 26-53-102(22) at the taxable rate for food and food ingredients under § 26-52-317 or § 26-53-145; and

(B) Demonstrates a good faith effort to collect and remit tax payments to the department on the gross receipts and gross proceeds derived from the sale of items that meet the definition of:

(i) A candy under § 26-52-103(3) or § 26-53-102(3) at the taxable rate under § 26-52-301, § 26-52-302, § 26-53-106, or § 26-53-107; or

(ii) A soft drink under § 26-52-103(28) or § 26-53-102(22) at the taxable rate under § 26-52-301, § 26-52-302, § 26-53-106, or § 26-53-107.

(b) This section is effective until September 30, 2019."

AND

Appropriately renumber the subsequent sections of the bill.

The Amendment was read _____

By: Representative Davis

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Chief Clerk

1 State of Arkansas
2 91st General Assembly
3 Fiscal Session, 2018

A Bill

HOUSE BILL 1007

4
5 By: Joint Budget Committee
6

For An Act To Be Entitled

8 AN ACT TO MAKE AN APPROPRIATION FOR PERSONAL SERVICES
9 AND OPERATING EXPENSES FOR THE DEPARTMENT OF FINANCE
10 AND ADMINISTRATION - REVENUE SERVICES DIVISION FOR
11 THE FISCAL YEAR ENDING JUNE 30, 2019; AND FOR OTHER
12 PURPOSES.
13
14

Subtitle

15 AN ACT FOR THE DEPARTMENT OF FINANCE AND
16 ADMINISTRATION - REVENUE SERVICES
17 DIVISION APPROPRIATION FOR THE 2018-2019
18 FISCAL YEAR.
19
20
21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
23

24 SECTION 1. REGULAR SALARIES. There is hereby established for the
25 Department of Finance and Administration - Revenue Services Division for the
26 2018-2019 fiscal year, the following maximum number of regular employees.
27

Item No.	Class Code	Title	Maximum No. of Employees	Maximum Annual Salary Rate Fiscal Year 2018-2019
32	(1) N003N	DFA DEP DIR AND COMM	1	GRADE SE03
33	(2) N037N	DFA DRIVER LICENSE ADMINISTRATOR	1	GRADE SE02
34	(3) N035N	DFA MOTOR VEHICLE ADMINISTRATOR	1	GRADE SE02
35	(4) N004N	DFA REV ASST COMM POLICY & LEGAL	1	GRADE SE02
36	(5) G002N	DFA REVENUE CHIEF COUNSEL	1	GRADE SE02



1 MAX CONTINGENT EMPLOYEES 50

2 If it has been determined by the Director of the Department of Finance and
3 Administration that the Department cannot continue a contract with a private
4 provider and the Director deems it necessary to utilize Department staff to
5 provide the required services, the Department is allowed, after seeking prior
6 review by the Arkansas Legislative Council or Joint Budget Committee, to
7 utilize the contingent positions for data entry contained in this Section and
8 make the appropriate transfers from the various Maintenance and Operations,
9 Professional Fees and Services or Data Processing line items contained in the
10 Revenue Services Division - Operations Appropriation Section of this Act to
11 Regular Salaries and Personal Services Matching.

12 The provisions of this section shall be in effect only from July 1, 2017
13 2018 through June 30, ~~2018~~ 2019.

14



15 SECTION 16. COMPLIANCE WITH OTHER LAWS. Disbursement of funds
16 authorized by this act shall be limited to the appropriation for such agency
17 and funds made available by law for the support of such appropriations; and
18 the restrictions of the State Procurement Law, the General Accounting and
19 Budgetary Procedures Law, the Revenue Stabilization Law, the Regular Salary
20 Procedures and Restrictions Act, or their successors, and other fiscal
21 control laws of this State, where applicable, and regulations promulgated by
22 the Department of Finance and Administration, as authorized by law, shall be
23 strictly complied with in disbursement of said funds.

24

25 SECTION 17. LEGISLATIVE INTENT. It is the intent of the General
26 Assembly that any funds disbursed under the authority of the appropriations
27 contained in this act shall be in compliance with the stated reasons for
28 which this act was adopted, as evidenced by the Agency Requests, Executive
29 Recommendations and Legislative Recommendations contained in the budget
30 manuals prepared by the Department of Finance and Administration, letters, or
31 summarized oral testimony in the official minutes of the Arkansas Legislative
32 Council or Joint Budget Committee which relate to its passage and adoption.

33

34 SECTION 18. EFFECTIVE DATE. This act is effective on and after July 1,
35 2018.

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