

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
91st General Assembly
Regular Session, 2017

A Bill

SENATE BILL 663

By: Senators Files, J. Dismang

For An Act To Be Entitled

AN ACT TO CLARIFY THE LAW CONCERNING THE COLLECTION OF SALES TAX AND THE TOURISM TAX BY CERTAIN SELLERS; TO CLARIFY THAT AN ACCOMMODATIONS INTERMEDIARY IS REQUIRED TO COLLECT AND REMIT THE SALES TAX AND TOURISM TAX DUE ON ARRANGEMENTS THE ACCOMMODATIONS INTERMEDIARY MAKES FOR THE SALE OR USE OF AN ACCOMMODATION; AND FOR OTHER PURPOSES.

Subtitle

TO CLARIFY THAT AN ACCOMMODATIONS INTERMEDIARY IS REQUIRED TO COLLECT AND REMIT THE SALES TAX AND TOURISM TAX DUE ON ARRANGEMENTS THE ACCOMMODATIONS INTERMEDIARY MAKES FOR THE SALE OR USE OF AN ACCOMMODATION.

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

SECTION 1. DO NOT CODIFY. Purpose – Retroactivity.

(a) The purpose of this act is to clarify the law concerning the collection of sales tax and the tourism tax and to clarify the services for which the sales tax and tourism tax are owed.

(b) Because the clarifications in this act are not changes to the requirements under existing law, this act applies retroactively to January 1, 1999.

SECTION 2. Arkansas Code § 26-52-301(3)(A), concerning the gross



receipts tax levied on certain products and services, is amended to read as follows:

(A)(i) Service of furnishing rooms, suites, condominiums, townhouses, rental houses, or other accommodations by hotels, apartment hotels, lodging houses, tourist camps, tourist courts, property management companies, accommodations intermediaries, or any other provider of accommodations to transient guests.

(ii) As used in subdivision (3)(A)(i) of this section, ~~“transient:~~

(a) “Accommodations intermediary” means a person other than the owner, operator, or manager of a room, suite, condominium, townhouse, rental house, or other accommodation;

(b) “Furnishing” means brokering, coordinating, making available for, or otherwise arranging for the sale or use of a room, suite, condominium, townhouse, rental house, or other accommodation by a purchaser; and

(c) “Transient guests” means those who rent accommodations other than their regular place of abode on less than a month-to-month basis;

SECTION 3. Arkansas Code § 26-52-501, concerning the preparation of returns and payment of sales tax, is amended to add an additional subsection to read as follows:

(k) A person that collects a tax under this chapter shall remit the tax to the state in accordance with this subchapter.

SECTION 4. Arkansas Code § 26-63-402(1), concerning the tourism tax imposed on certain goods and services, is amended to read as follows:

(1)(A) The service of furnishing a:

(i) Condominium, townhouse, or rental house to a transient guest; and

(ii) Guest room, suite, or other accommodation by a hotel, motel, lodging house, tourist camp, tourist court, property management company, an accommodations intermediary, or any other provider of an accommodation to a transient guest.

(B) As used in this subdivision (1), ~~“transient:~~

(i) "Accommodations intermediary" means a person other than the owner, operator, or manager of a room, suite, condominium, townhouse, rental house, or other accommodation;

(ii) "Furnishing" means brokering, coordinating, making available for, or otherwise arranging for the sale or use of a room, suite, condominium, townhouse, rental house, or other accommodation by a purchaser; and

(iii) "Transient guest" means a person that rents an accommodation, other than the person's regular place of abode, on less than a month-to-month basis;