

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

State of Arkansas  
92nd General Assembly  
Regular Session, 2019

As Engrossed: S1/29/19

# A Bill

SENATE BILL 77

By: Senator D. Wallace

## For An Act To Be Entitled

AN ACT TO AMEND THE LAW TO REDUCE THE ADMINISTRATIVE  
FEE CHARGED BY THE STATE TO COLLECT SALES TAX; AND  
FOR OTHER PURPOSES.

### Subtitle

TO AMEND THE LAW TO REDUCE THE  
ADMINISTRATIVE FEE CHARGED BY THE STATE  
TO COLLECT SALES TAX.

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

SECTION 1. Arkansas Code § 26-73-105(b), concerning the costs of tax collection, is amended to read as follows:

(b) The director shall deduct from all revenues collected pursuant to under this subchapter up to ~~three percent (3%)~~ one and five-tenths percent (1.5%) as a cost of collection.

SECTION 2. Arkansas Code § 26-74-214(a)(2)(A), concerning the costs of tax collection, is amended to read as follows:

(2)(A) Upon receipt of the funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the funds as a charge by the state for its services as specified in this subchapter and all other subchapters authorizing county sales and use taxes and shall credit the ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the funds to the Constitutional Officers Fund and the State Central Services Fund.

SECTION 3. Arkansas Code § 26-74-313(d)(3), concerning the costs of tax



collection, is amended to read as follows:

(3) Transmittals shall be made at least quarterly in each fiscal year. Funds so transmitted may be used by the cities and counties for any purpose for which the city's general funds or county's general funds may be used. Before transmitting these funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the sum collected as a charge by the state for its services specified in this subchapter, and the amount so deducted shall be deposited by the Treasurer of State to the credit of the Constitutional Officers Fund and the State Central Services Fund or to any successor State Treasury fund or funds established by law to replace the Constitutional Officers Fund and the State Central Services Fund.

SECTION 4. Arkansas Code § 26-74-409(a)(2)(A), concerning the costs of tax collection, is amended to read as follows:

(2)(A) Upon receipt of the funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) thereof as a charge by the state for its services as specified in this subchapter and shall credit the ~~three percent (3%)~~ one and five-tenths percent (1.5%) to the Constitutional Officers Fund and the State Central Services Fund.

SECTION 5. Arkansas Code § 26-74-609(a)(2)(A), concerning the costs of tax collection, is amended to read as follows:

(2)(A) Upon receipt of the funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the funds as a charge by the state for its services as specified in this subchapter and shall credit the ~~three percent (3%)~~ one and five-tenths percent (1.5%) to the Constitutional Officers Fund and the State Central Services Fund.

SECTION 6. Arkansas Code § 26-75-217(a)(2), concerning the costs of tax collection, is amended to read as follows:

(2) Before transmitting such funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the sum collected from each such city during such period as a charge by the state for its services specified in this subchapter, and the amount so deducted shall be deposited by the Treasurer of State to the credit of the account of the Constitutional Officers Fund and the State Central Services Fund.

SECTION 7. Arkansas Code § 26-75-506(a), concerning the costs of tax collection, is amended to read as follows:

(a) All revenues collected by the Director of the Department of Finance and Administration pursuant to the provisions of this subchapter, less ~~three percent (3%)~~ one and five-tenths percent (1.5%) thereof which shall be deducted as a cost of collection and deposited into the State Treasury to the credit of the Constitutional Officers Fund and the State Central Services Fund, shall be remitted by the director to the levying city at the same time the director remits sales tax revenues to the State Treasury.

SECTION 8. Arkansas Code § 26-81-107(b)(1), concerning the costs of tax collection, is amended to read as follows:

(b)(1) Upon receipt of the funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the funds as a charge by the state for its services as specified in this chapter and shall credit the ~~three percent (3%)~~ one and five-tenths percent (1.5%) to the Constitutional Officers Fund and the State Central Services Fund.

SECTION 9. Arkansas Code § 26-82-111(a)(2), concerning the costs of tax collection, is amended to read as follows:

(2) Before transmitting the funds, the Treasurer of State shall deduct ~~three percent (3%)~~ one and five-tenths percent (1.5%) of the sum collected from each levying entity during the period as a charge by the state for its services specified in this chapter, and the amount deducted shall be deposited by the Treasurer of State to the credit of the account of the Constitutional Officers Fund and the State Central Services Fund.

/s/D. Wallace