

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

State of Arkansas
94th General Assembly
Regular Session, 2023

A Bill

HOUSE BILL 1146

By: Representative Underwood

By: Senator J. Dotson

For An Act To Be Entitled

AN ACT TO PROHIBIT THE DEPARTMENT OF FINANCE AND
ADMINISTRATION FROM CHARGING A FEE TO OBTAIN A SALES-
TAX PERMIT; AND FOR OTHER PURPOSES.

Subtitle

TO PROTECT ARKANSAS TAXPAYERS FROM A TAX
TO COLLECT TAXES.

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

SECTION 1. Arkansas Code § 26-52-203 is amended to read as follows:

26-52-203. ~~Fee deposit or bond required~~ Fees or bonds before doing business.

(a) The Secretary of the Department of Finance and Administration shall not require payment of a fee prior to the issuance of as a condition of issuing any new Arkansas gross receipts tax permit ~~the payment of a nonrefundable fee of fifty dollars (\$50.00), which shall be remitted with each new application for a permit.~~

(b)(1) All persons doing a retail business in this state, which business is subject to the provisions of this chapter, who do not have a permanent domicile in this state, shall make a sufficient cash deposit or sufficient bond with the secretary to cover their annual sales tax before doing business in this state or before receiving a permit to do business in this state as provided in § 26-52-201.

~~(c)(2)~~ (2) All revenues derived from ~~the fees imposed by this subsection (b)(1) of this~~ section shall be deposited into the State Treasury



as nonrevenue receipts credited to the State Central Services Fund for use by the Revenue Division of the Department of Finance and Administration.