

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

A Bill

SENATE BILL 577

5 By: Senator J. Petty
6 By: Representatives Hall, Puryear
7

For An Act To Be Entitled

8
9 AN ACT TO AMEND THE LAW CONCERNING LOCAL SALES AND
10 USE TAXES; TO REQUIRE THE DEPARTMENT OF FINANCE AND
11 ADMINISTRATION TO NOTIFY LOCAL GOVERNMENTS CONCERNING
12 SALES AND USE TAXES THAT ARE SET TO EXPIRE; AND FOR
13 OTHER PURPOSES.
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Subtitle

16
17 TO AMEND THE LAW CONCERNING LOCAL SALES
18 AND USE TAXES; AND TO REQUIRE THE
19 DEPARTMENT OF FINANCE AND ADMINISTRATION
20 TO NOTIFY LOCAL GOVERNMENTS CONCERNING
21 SALES AND USE TAXES THAT ARE SET TO
22 EXPIRE.
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
25

26 SECTION 1. Arkansas Code § 26-74-208(b)(3)(D), concerning the form of
27 the ballot for levying a county sales and use tax for capital improvements,
28 is amended to add an additional subdivision to read as follows:

29 (iii)(a) At least one hundred twenty (120) days
30 before the expiration of a sales and use tax levied under this subchapter,
31 the Department of Finance and Administration shall notify the county quorum
32 court of the county that levied the tax concerning the expiration of the
33 sales and use tax.

34 (b) The notification required under
35 subdivision (b)(3)(D)(iii)(a) of this section shall state the:

36 (1) Current expiration date of the sales



1 and use tax; and

2 (2) Specific requirements under this
3 subchapter for extending the sales and use tax.

4
5 SECTION 2. Arkansas Code § 26-74-308(b)(3)(D), concerning the form of
6 the ballot for levying a county sales and use tax for capital improvements,
7 is amended to add an additional subdivision to read as follows:

8 (iii)(a) At least one hundred twenty (120) days
9 before the expiration of a sales and use tax levied under this subchapter,
10 the Department of Finance and Administration shall notify the county quorum
11 court of the county that levied the tax concerning the expiration of the
12 sales and use tax.

13 (b) The notification required under
14 subdivision (b)(3)(D)(iii)(a) of this section shall state the:

15 (1) Current expiration date of the sales
16 and use tax; and

17 (2) Specific requirements under this
18 subchapter for extending the sales and use tax.

19
20 SECTION 3. Arkansas Code § 26-74-603(c), concerning the call for a tax
21 election for a county sales and use tax for capital improvements of a
22 community college, is amended to add an additional subdivision to read as
23 follows:

24 (5)(A) At least one hundred twenty (120) days before the
25 expiration of a sales and use tax levied under this subchapter, the
26 Department of Finance and Administration shall notify the county quorum court
27 of the county that levied the tax concerning the expiration of the sales and
28 use tax.

29 (B) The notification required under subdivision (c)(5)(A)
30 of this section shall state the:

31 (i) Current expiration date of the sales and use
32 tax; and

33 (ii) Specific requirements under this subchapter for
34 extending the sales and use tax.

35
36 SECTION 4. Arkansas Code § 26-75-208(b)(3)(D), concerning the election

1 required for levying a city sales and use tax for capital improvements, is
2 amended to add an additional subdivision to read as follows:

3 (iii)(a) At least one hundred twenty (120) days
4 before the expiration of a sales and use tax levied under this subchapter,
5 the Department of Finance and Administration shall notify the governing body
6 of the city that levied the sales and use tax concerning the expiration of
7 the sales and use tax.

8 (b) The notification required under
9 subdivision (b)(3)(D)(iii)(a) of this section shall state the:

10 (1) Current expiration date of the sales
11 and use tax; and

12 (2) Specific requirements under this
13 subchapter for extending the sales and use tax.

14
15 SECTION 5. Arkansas Code § 26-75-308(c)(3)(D), concerning the election
16 to approve a city sales and use tax for capital improvements, is amended to
17 add an additional subdivision to read as follows:

18 (iii)(a) At least one hundred twenty (120) days
19 before the expiration of a sales and use tax levied under this subchapter,
20 the Department of Finance and Administration shall notify the governing body
21 of the city that levied the sales and use tax concerning the expiration of
22 the sales and use tax.

23 (b) The notification required under
24 subdivision (c)(3)(D)(iii)(a) of this section shall state the:

25 (1) Current expiration date of the sales
26 and use tax; and

27 (2) Specific requirements under this
28 subchapter for extending the sales and use tax.

29
30 SECTION 6. Arkansas Code § 26-82-104(b)(3)(D), concerning the election
31 on the levy of a sales and use tax under the Local Sales and Use Tax Economic
32 Development Project Funding Act, is amended to add an additional subdivision
33 to read as follows:

34 (iii)(a) At least one hundred twenty (120) days
35 before the expiration of a sales and use tax levied under this subchapter,
36 the Department of Finance and Administration shall notify the levying entity

1 concerning the expiration of the sales and use tax.

2 (b) The notification required under
3 subdivision (b)(3)(D)(iii)(a) of this section shall state the:

4 (1) Current expiration date of the sales
5 and use tax; and

6 (2) Specific requirements under this
7 subchapter for extending the sales and use tax.

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