

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

A Bill

HOUSE BILL 1379

5 By: Representative McAlindon
6 By: Senator Crowell
7

For An Act To Be Entitled

9 AN ACT TO REQUIRE THE ELECTRONIC FILING OF CERTAIN
10 SALES AND USE TAX RETURNS; AND FOR OTHER PURPOSES.
11

Subtitle

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14 TO REQUIRE THE ELECTRONIC FILING OF
15 CERTAIN SALES AND USE TAX RETURNS.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code § 26-52-501 (j) and (k), concerning
21 preparation of gross receipts tax returns, are amended to read as follows:

22 (j) For tax years beginning on or after January 1, 2024, a taxpayer
23 who has an average monthly gross receipts tax liability of five thousand
24 dollars (\$5,000) or more for the preceding fiscal year that began on July 1
25 and ended on June 30 shall file all returns and remittances required by this
26 section electronically.

27 (k) The secretary may waive the electronic filing and payment
28 requirements under subsection (j) of this section if the secretary determines
29 that filing the return electronically would cause an undue hardship on the
30 taxpayer.

31 ~~(j)~~(l) The secretary may establish by rule separate requirements for
32 filing reports and returns and paying the tax levied under this chapter for
33 taxpayers whose principal line of business does not include the retail
34 selling of tangible personal property, specified digital products, or a
35 digital code or performing taxable services.

36 ~~(k)~~(m) A person that collects a tax under this chapter shall remit the



1 tax to the state in accordance with this subchapter.

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3 SECTION 2. Arkansas Code § 26-53-125, concerning preparation of
4 compensating use tax returns, is amended to add additional subsections to
5 read as follows:

6 (f) For tax years beginning on or after January 1, 2024, a taxpayer
7 who has an average monthly compensating use tax liability of five thousand
8 dollars (\$5,000) or more for the preceding fiscal year that began on July 1
9 and ended on June 30 shall file all returns and remittances required by this
10 section electronically.

11 (g) The secretary may waive the electronic filing and payment
12 requirements under subsection (f) of this section if the secretary determines
13 that filing the return electronically would cause an undue hardship on the
14 taxpayer.

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16 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective
17 for tax years beginning on or after January 1, 2024.

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20 **APPROVED: 3/6/23**
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