

ARKANSAS SENATE
83rd General Assembly - Regular Session, 2001
Amendment Form

Subtitle of Senate Bill No. 52

"TO PROVIDE FOR THE VOLUNTARY PAYMENT OF USE TAXES."

Amendment No. 3 to Senate Bill No. 52.

Amend Senate Bill No. 52 as engrossed, S1/29/01:

Page 1, delete lines 20 through 25 and substitute:

"Finance and Administration shall provide two (2) use tax reporting forms, including instructions and the local use tax rates, in each Arkansas income tax booklet for taxpayer to report and pay and taxes subject to the Arkansas Compensating Tax Act of 1949.

(2)(A) Effective July 1, 2001, use tax reporting forms with instructions and local tax rates shall be available on the department's internet website.

(B) The use tax reporting forms may be downloaded and used by the taxpayer to report and pay any use tax due on the taxpayer's purchases.

(3) Effective July 1, 2001, use tax reporting forms with instructions and local tax rates shall be available in all Revenue Offices of the Department of Finance and Administration through the state."

AND

Page 1, delete line 36 and substitute:

"regulations to administer the provisions of this act.

SECTION 2. EMERGENCY CLAUSE. It is found and determined by the General Assembly that Arkansas taxpayers are not correctly reporting and paying use tax on their purchases of tangible personal property bought outside the state and brought into the state for storage, use, distribution, or consumption. It is also found that a need exists for simplified forms and instructions for the reporting and payment of use taxes. Therefore, an emergency is declared to exist and this act being immediately necessary for the preservation of the public peace, health and safety shall become effective on the date of its approval by the Governor. If the bill is neither approved nor vetoed by the Governor, it shall become effective on the expiration of the period of time during which the Governor may veto the bill.

* **VVF023** *

The Amendment was read the first time, rules suspended and read the second time and _____

By: Senator J. Jeffress
MG/VJF
VVF023

Secretary

If the bill is vetoed by the Governor and the veto is overridden, it shall become effective on the date the last house overrides the veto.