

ARKANSAS SENATE
84th General Assembly - Regular Session, 2003
Amendment Form

Subtitle of Senate Bill No. 797

"AN ACT PROVIDING THAT GROSS RECEIPTS TAX SHALL APPLY TO FEES PAID FOR
CERTAIN SERVICES."

Amendment No. 2 to Senate Bill No. 797.

Amend Senate Bill No. 797 as engrossed, S3/21/03:

Page 2, line 23, delete "Accountants" and substitute "Accountants and Tax Preparers"

AND

Page 2, delete line 36

AND

Page 3, delete lines 1 and 2

AND

Page 3, line 3, delete "(5)" and substitute "(4)"

AND

Page 3, line 4, delete "person" and substitute "accountant or tax preparer"

AND

Page 3, line 5, delete "engaged in the practice of public accounting"

AND

Page 3, delete line 6 and substitute the following:

"than an employer; and

(5) "Tax preparer" means any person, partnership, corporation, limited liability company, or other entity that prepares, files or assists in the preparation or filing of any state or federal tax return or related document; or provides any accounting or bookkeeping services."



AND

Page 3, line 7, delete "accountant" and substitute "accountant or tax preparer"

AND

Page 3, line 14, delete "accountant" and substitute "accountant or tax preparer"

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

By: Senator Hill

LDH/JMB - 032620030936

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Secretary