

**Hall of the House of Representatives**  
88th General Assembly - Regular Session, 2011  
**Amendment Form**

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**Subtitle of House Bill No. 1737**

TO PROVIDE THAT THE AMOUNT OF SALES AND USE TAX GENERATED FROM  
MOTOR VEHICLE AND RELATED SALES GOES TO THE ARKANSAS STATE HIGHWAY  
AND TRANSPORTATION DEPARTMENT AS NEW REVENUE FROM THE  
STREAMLINED SALES TAX IS GENERATED.

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**Amendment No. 3 to House Bill No. 1737**

Amend House Bill No. 1737 as engrossed, H3/18/11 (version: 3/18/2011 12:04:04 PM)

Page 2, delete lines 1 through 29, and substitute the following:

"(b)(1) When the Director of the Department of Finance and Administration determines that federal law authorizes the state to collect sales and use tax from sellers that do not have a physical presence in the state and that these sellers make sales of taxable goods and services to Arkansas purchasers and that the requirements of §§ 26-52-317(a) and 26-53-145(a) have been met, then:

(A) Each month, the Chief Fiscal Officer of the State shall certify to the Treasurer of State:

(i) The amount of available net general revenues attributable to the collection of sales and use tax from sellers that have no physical presence in the state that exceeds the total of:

(a) The available net general revenues from the voluntary amount of sales and use tax being collected from sellers that do not have a physical presence in the state before the enactment of federal law authorizing the state to collect the sales and use tax from sellers that do not have a physical presence in the state; and

(b) The available net general revenues from the sales and use tax that was required to be collected in order for §§ 26-52-317(a) and 26-53-145(a) to go into effect; and

(ii) The total of:

(a) The actual amount of available net general revenues from the sale of motor vehicles; and

(b) Six percent (6%) of the available net general revenues generated by §§ 26-52-301, 26-52-302(a), 26-52-302(b), 26-52-303, 26-52-317(c)(1)(A), 26-52-319(a)(4)(A), 26-53-106, 26-53-107(a), 26-53-107(b), 26-53-145(c)(1)(A), and 26-53-148(a)(4)(A), which reflects an amount attributable to auto-related sales and services.

(B) The Treasurer of State shall deposit into the State Highway and Transportation Department Fund the amount of available net



general revenues as determined in subdivision (b)(1)(A)(i) of this section up to a maximum amount as determined in subdivision (b)(1)(A)(ii).

(2) As used in this section, "auto-related sales and services" means:

(A) All parts, including without limitation tires and batteries placed on or used by a motor vehicle; and

(B) All labor, installation, maintenance, and diagnostic services, including without limitation repair services performed on a motor vehicle."

The Amendment was read \_\_\_\_\_

By: Representative Ingram

MMC/MMC - 03/25/11 12:07

MMC362

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Chief Clerk