

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 83rd General Assembly
3 Regular Session, 2001
4

As Engrossed: S1/18/01 S1/29/01 S3/12/01

A Bill

SENATE BILL 52

5 By: Senator J. Jeffress
6
7

For An Act To Be Entitled

9 AN ACT TO PROVIDE FOR THE PAYMENT OF USE TAXES ON
10 A PERSON'S INCOME TAX FORMS; AND FOR OTHER
11 PURPOSES.
12

Subtitle

14 TO PROVIDE FOR THE PAYMENT OF
15 USE TAXES.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. (a)(1) Beginning in tax year 2001, the Department of
21 Finance and Administration shall provide two (2) use tax reporting forms,
22 including instructions and the local use tax rates, in each Arkansas income
23 tax booklet for taxpayer to report and pay and taxes subject to the Arkansas
24 Compensating Tax Act of 1949.

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

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

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

33 (b)(1) There is established on the books of the Treasurer of State,
34 Auditor of State, and Chief Fiscal Officer of the State a fund to be known as
35 the "Technology for Public Education Fund."

36 (2) The fund shall consist of the monies received under

1 subsection (a) of this section which shall be for the purpose of making grants
2 to public schools to assist them in improving communication technologies in
3 the public schools.

4 (c) The fund shall be administered by the Department of Finance and
5 Administration.

6 (d) The Department of Finance and Administration shall adopt rules and
7 regulations to administer the provisions of this act.

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

22 /s/ J. Jeffress
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