

1 State of Arkansas  
2 90th General Assembly  
3 Regular Session, 2015  
4

# A Bill

SENATE BILL 916

5 By: Senators B. Sample, K. Ingram  
6 By: Representative Hickerson  
7

## For An Act To Be Entitled

9 AN ACT CONCERNING THE DISPOSITION OF SALES AND USE  
10 TAXES COLLECTED FROM SELLERS THAT DO NOT HAVE A  
11 PHYSICAL PRESENCE IN THE STATE; TO DEDICATE A PORTION  
12 OF THE SALES AND USE TAX REVENUE GENERATED FROM  
13 SELLERS THAT DO NOT HAVE A PHYSICAL PRESENCE IN THE  
14 STATE TO THE ARKANSAS STATE HIGHWAY AND  
15 TRANSPORTATION DEPARTMENT WHEN CERTAIN CONDITIONS ARE  
16 MET; AND FOR OTHER PURPOSES.  
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## Subtitle

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20 TO DEDICATE THE SALES AND USE TAX REVENUE  
21 GENERATED FROM SELLERS THAT DO NOT HAVE A  
22 PHYSICAL PRESENCE IN THE STATE TO THE  
23 ARKANSAS STATE HIGHWAY AND TRANSPORTATION  
24 DEPARTMENT WHEN CERTAIN CONDITIONS ARE  
25 MET.  
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27  
28 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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30 SECTION 1. Arkansas Code § 26-52-107 is amended to read as follows:  
31 26-52-107. Disposition of taxes, interest, and penalties.

32 (a)(1) All Except as provided under subsection (b) of this section,  
33 the taxes, interest, penalties, and costs received by the Director of the  
34 Department of Finance and Administration under ~~the provisions of~~ this chapter  
35 shall be general revenues and shall be deposited into the State Treasury to  
36 the credit of the State Apportionment Fund.



1           (2) The Treasurer of State shall allocate and transfer the same  
2 general revenues deposited under this subsection to the various State  
3 Treasury funds participating in general revenues in the respective  
4 proportions to each as provided by, and to be used for the respective  
5 purposes ~~set forth~~ stated in, the Revenue Stabilization Law, § 19-5-101 et  
6 seq.

7           (b)(1) The director shall determine the following conditions:

8                   (A) That federal law authorizes the state to collect sales  
9 and use tax from sellers that do not have a physical presence in the state;  
10 and

11                   (B) That some or all of the sellers that do not have a  
12 physical presence in the state make sales of taxable goods and services to  
13 purchasers in the state.

14           (2) When the director determines that the conditions in  
15 subdivision (b)(1) of this section have been met, then:

16                   (A) Each month thereafter, the Chief Fiscal Officer of the  
17 State shall certify to the Treasurer of State the amount of net general  
18 revenues enumerated in § 19-6-201(1) and (2) attributable to the collection  
19 of sales and use taxes from sellers that do not have a physical presence in  
20 the state; and

21                   (B) If food and food ingredients are taxed at a rate:

22                           (i) Of zero percent (0%) under §§ 26-52-317 and 26-  
23 53-145 at the time the director determines that the conditions in subdivision  
24 (b)(1) of this section have been met, then after making the deductions  
25 required under 19-5-202(b)(2)(B)(i), the Treasurer of State shall deposit  
26 into the State Highway and Transportation Department Fund the amount of net  
27 general revenues determined under subdivision (b)(2)(A) of this section; or

28                           (ii) Higher than zero percent (0%) under §§ 26-52-  
29 317 and 26-53-145 at the time the director determines that the conditions in  
30 subdivision (b)(1) of this section have been met, then after making the  
31 deductions required under 19-5-202(b)(2)(B)(i) and depositing seventy million  
32 dollars (\$70,000,000) of net general revenues determined under subdivision  
33 (b)(2)(A) of this section each fiscal year as general revenues, the Treasurer  
34 of State shall deposit the remainder into the State Highway and  
35 Transportation Department Fund.

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