

1 State of Arkansas  
2 95th General Assembly  
3 Regular Session, 2025  
4

# A Bill

HOUSE BILL 1203

5 By: Representative Underwood  
6 By: Senator Gilmore  
7

## For An Act To Be Entitled

8  
9 AN ACT TO PROHIBIT THE SECRETARY OF THE DEPARTMENT OF  
10 FINANCE AND ADMINISTRATION FROM CHARGING A FEE TO  
11 OBTAIN A SALES TAX PERMIT; AND FOR OTHER PURPOSES.  
12  
13

## Subtitle

14  
15 TO PROTECT ARKANSAS TAXPAYERS FROM A TAX  
16 TO COLLECT TAXES.  
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
19

20 SECTION 1. Arkansas Code § 26-52-203 is amended to read as follows:

21 26-52-203. ~~Fee deposit or bond~~ Fee prohibited – Bond required.

22 (a) The Secretary of the Department of Finance and Administration  
23 shall not require ~~prior to the issuance of any~~ the payment of a fee as a  
24 condition of issuing a new Arkansas gross receipts tax permit ~~the payment of~~  
25 ~~a nonrefundable fee of fifty dollars (\$50.00), which shall be remitted with~~  
26 ~~each new application for a permit.~~

27 (b)(1) All persons doing a retail business in this state, which  
28 business is subject to the provisions of this chapter, who do not have a  
29 permanent domicile in this state, shall make a sufficient cash deposit or  
30 sufficient bond with the secretary to cover their annual sales tax before  
31 doing business in this state or before receiving a permit to do business in  
32 this state as provided in § 26-52-201.

33 ~~(c) All revenues derived from the fees imposed by (2) Funds~~  
34 received under subdivision (b)(1) of this section shall be deposited into the  
35 State Treasury as nonrevenue receipts credited to the State Central Services  
36 Fund for use by the Revenue Division of the Department of Finance and



1 Administration.

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