

1 State of Arkansas  
2 89th General Assembly  
3 Regular Session, 2013

# A Bill

HOUSE BILL 1461

4  
5 By: Representative Linck

## For An Act To Be Entitled

8 AN ACT TO AMEND SALES AND USE TAX LAWS TO CONFORM TO  
9 THE STREAMLINED SALES AND USE TAX AGREEMENT; TO  
10 CLARIFY THE EFFECTIVE DATES FOR CATALOG SALES AND  
11 BOUNDARY CHANGES IN THE LOCAL GOVERNMENT BOND ACT; TO  
12 MAKE TECHNICAL CORRECTIONS; AND FOR OTHER PURPOSES.

## Subtitle

16 TO AMEND SALES AND USE TAX LAWS TO  
17 CONFORM TO THE STREAMLINED SALES AND USE  
18 TAX AGREEMENT.

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

23 SECTION 1. Arkansas Code § 14-164-329(b)(1), concerning the effective  
24 dates for the imposition and termination of a local sales and use tax levy  
25 for capital improvement bonds, is amended to read as follows:

26 (1)(A) If an election challenge is not filed within thirty (30)  
27 days of the date of publication of the proclamation of the results of the  
28 election, the tax shall become effective on the first day of the first month  
29 of the calendar quarter after the expiration of the thirty-day period for  
30 challenge and after a minimum of sixty (60) days' notice has been provided by  
31 the director to sellers unless delayed as ~~provided in~~ under subdivision  
32 (b)(3) of this section.

33 (B) A rate change on a purchase from a printed catalog in  
34 which the purchaser computed the tax based on local tax rates published in  
35 the catalog will be applicable on the first day of a calendar quarter after a  
36 minimum of one hundred twenty (120) days' notice by the director to the



1 sellers.

2                               (C) For sales and use tax purposes only, a local boundary  
3 change will become effective on the first day of a calendar quarter after a  
4 minimum of sixty (60) days' notice by the director to sellers.

5  
6           SECTION 2. Arkansas Code § 26-52-314(b)(3), concerning the imposition  
7 of the gross receipts tax on prepaid wireless calling service, is amended to  
8 read as follows:

9                       (3) "Prepaid wireless calling service" means a telecommunication  
10 service that provides the right to utilize a mobile wireless service as well  
11 as other non-telecommunications services, including the download of a digital  
12 product delivered electronically and content and ancillary services, which  
13 must be paid for in advance and ~~that is~~ sold in predetermined units of or  
14 dollars of which the number declines with use in a known amount; and

15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36

APPROVED: 03/28/2013