

LEGAL NOTICE

In compliance with Act 434 of 1967, the Arkansas Administrative Procedure Act, as amended, notice is hereby given that the Commissioner of Revenue for the State of Arkansas has adopted Rule 2006-9, titled "Gross Receipts Tax Rules." The Department of Finance and Administration has completed a comprehensive effort to amend the sales and use tax rules to accomplish the following four purposes: (1) incorporate statutory changes that have not yet been incorporated into the rules, (2) delete rules for which the applicable law at the time of the rule promulgation has been repealed, (3) incorporate Departmental interpretation of general applicability that was the subject of numerous opinion requests, administrative hearings, or other sources of applicability to numerous taxpayers but that had not been incorporated into the rules; and (4) group similar issues together and rewrite some text for greater clarity without changing rule numbers with which taxpayers have long been familiar.

The public hearing will be held Tuesday, August 8, 2006, at 1:00 p.m. in the second floor conference room (#2330) of the Ledbetter Building, 1800 W. Seventh Street, Little Rock, Arkansas. All interested parties may attend and present their views on the subjects and issues involved. Written comments may be mailed to John H. Theis, Assistant Commissioner, DFA Revenue Division, Ledbetter Building-Room 2440, P.O. Box 1272, Little Rock, AR 72203-1272; or by fax to (501) 683-1161.