

# ARKANSAS REGISTER



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94 DEC 12 PM 3:42

## Transmittal Sheet

W.J. "BILL" McCuen  
SECRETARY OF STATE  
LITTLE ROCK, ARKANSAS

BY \_\_\_\_\_

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Reviewed by Legislative Council

Adopted by State Agency

## CERTIFICATION OF AUTHORIZED OFFICER

I Hereby Certify That The Attached Rules Were Adopted  
In Compliance With Act 434 of 1967 As Amended.

  
SIGNATURE

Chief Counsel

TITLE

DATE

EMERGENCY AMENDMENT TO VENDING MACHINE REGULATION 1993-1 DIV.

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Section B(5) of the Department of Finance and Administration Regulation 1993-1 (Vending Machine Decal) is hereby amended to read as follows:

BY \_\_\_\_\_

"5. a) Each vending device owner or registrant shall create an initial inventory list of all vending devices owned or operated by the registrant as of November 1, 1994. The initial inventory list shall be filed with the Miscellaneous Tax Section, P.O. Box 896, Little Rock, AR 72203 on or before January 1, 1995. A registrant or owner purchasing vending device decals for the first time after November 1, 1994 is required to provide the Director with a complete and accurate inventory list before decals will be issued. The inventory list will include the following information about each vending device:

1. the serial number or other identifier;
2. the current physical location (address);
3. the unique registration number of the decal affixed to the vending device;
4. whether the device is currently in or out of service, or used in a manner not requiring a decal;
5. whether the device is leased, and, if so, the name and current address of the lessee;
6. description and selling price of the items sold through the vending device.

b) Each registrant or owner must update the inventory list at least every six (6) months to accurately reflect the following:

1. the sale or other disposal of vending devices which

had previously been listed as owned or operated by the registrant;

2. any change in lessees of vending devices;

3. any change in the physical location of vending devices;

4. any change in the unique registration number of the decal affixed to the vending device;

5. any change in the status of the vending device such as out of service or change in goods sold through the device;

6. all information in paragraph 5(a) concerning vending devices acquired since preparation of the previous inventory list.

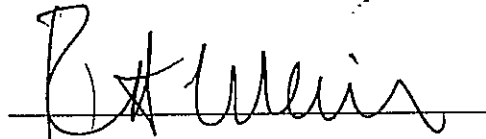
c) The registrant or owner must also provide the Director with his sales tax permit number, federal employer identification number or social security number, and such other information as the Director may require."

## STATEMENT OF IMMINENT PERIL

The Director of the Department of Finance and Administration (DF&A) is required to enforce the Vending Devices Decal Act of 1993 (Ark. Code Ann. §26-57-1001, et seq.). Based on the records of DF&A, a substantially fewer number of vending devices have been registered than were registered under previous law. Accordingly, additional information concerning the location, identity, use and number of vending devices held out for public use by vending device owners and operators is necessary so that the Director may adequately enforce the law. The amendment to Section B(5) of the existing Vending Machine Regulation 1993-1 will achieve that goal.

It is necessary that this amendment become effective immediately so that the Director may assess and collect delinquent decal fees as quickly as possible.

Signed this 3rd day of November, 1994.



Richard A. Weiss, Interim Director  
Department of Finance and Administration



Tim Leathers, Commissioner  
Revenue Division