



# Arkansas sales tax guide

## Standard rate

The standard rate in Arkansas for sales tax for 2024 is 6.5-11.5%.

## Reduced rate

The reduced rate in Arkansas for sales tax ranges from 0-10%.

## Sales of tax-free products and services

Long-Term Rental Vehicle Tax is exempt from sales tax in Arkansas.

## Who is Obligated to Register for Sales Tax in Arkansas

When you sell in Arkansas and have “sufficient activity” in the state, you need to be [registered to collect and pay sales tax](#) in Arkansas.

## Threshold

Starting July 1, 2019, online sellers or remote sellers with an economic presence or establishing nexus in Arkansas must [register to collect sales tax](#) if they have \$100,000 in annual Arkansas gross sales or 200+ transactions to Arkansas customers.

[Merchant thresholds by state](#)

[Marketplace thresholds by state](#)

[The special rules are applicable to the SAAS business.](#)

[Software as Service Tax Thresholds by state.](#)

## **Online Marketplaces**

[If all your sales in Arkansas come from a marketplace reseller platform, in this case, you can't register for paying sales tax in Arkansas. Your marketplace promoter pays the sales tax itself.](#)

[If you are selling through your own website, then you will need to register for paying sales tax, if you meet the threshold for remote sellers.](#)

[In general, the same rules apply to the remote seller and the marketplace facilitator.](#)

## **Sales tax payment and filing date**

[Depending on your tax liability, determine your filing frequency – either annual, monthly, or quarterly:](#)

[Annual – \\$0 to \\$25.00;](#)

[Quarterly – \\$25.01 to \\$100.00;](#)

[Monthly – \\$100.01 and up.](#)

[The Arkansas Department of Finance and Administration requires all sales tax filing to be completed by the 20th of the month following the assigned filing period. If the filing due date falls on a weekend or holiday, sales tax is due the next day. Quarterly filing periods end on the last days of March, June, September, and December.](#)

## **Penalty and interest**

[Late Filing – 5% of the tax due per month or cut \(maximal 35%\);](#)

[Late Payment – 5% of the tax due per month or cut \(maximum 35%\).](#)

## **Exemption**

There are no specific exemptions mentioned in the provided text.



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