

**Hall of the House of Representatives**  
84th General Assembly - Regular Session, 2003  
**Amendment Form**

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**Subtitle of House Bill No. 2438**

"AN ACT PERTAINING TO COUNTY GROSS RECEIPTS TAX ON HOTELS AND  
RESTAURANTS."

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**Amendment No. 1 to House Bill No. 2438.**

Amend House Bill No. 2438 as originally introduced:

Delete all language after the enacting clause and substitute the following:

"SECTION 1. Arkansas Code § 14-20-112(a), regarding county gross receipts tax levied on hotels, motels, and restaurants, is amended to read as follows:

~~(a)(1)(A) Any county in which there is located a city that levies a two percent (2%) gross receipts tax on hotels, motels, and restaurants as authorized in §§ 26-75-601-26-75-613 may levy by ordinance of the county quorum court a like tax at the same rate as the levying city or at a lesser rate upon the furnishing of hotel and motel accommodations and upon the gross receipts of restaurants and similar establishments located within the county outside the boundaries of the levying municipality.~~

~~(B) Any county in which there is located a city that levies a two percent (2%) gross receipts tax on hotels, motels, and restaurants as authorized in § 26-75-701 et seq. may levy by ordinance of the county quorum court a like tax at the same rate as the levying city or at a lesser rate upon the furnishing of hotel and motel accommodations, the admission price to tourist attractions as defined in § 26-52-1001, the gross receipts of gift shops referred to in § 26-75-701, restaurants, and similar establishments located within any township in the county outside the boundaries of the levying municipality.~~ Any county in which there is located a city that levies a gross receipts tax under any of the provisions of § 26-75-602(c) or § 26-75-701 may levy by ordinance of the county quorum court the same tax at the same rate or the same tax at a lesser rate on those establishments located within the county outside the boundaries of the levying city."



The Amendment was read  
By: Representative Stovall  
JSE/RCK - 040220031108  
RCK863

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Chief Clerk

