

State of Arkansas

77th General Assembly

Regular Session, 1989

HOUSE BILL 1020

By: Representatives Flanagan and Goodwin

"AN ACT TO AMEND ARKANSAS CODE SECTIONS 23-110-411 AND 23-111-510, TO INCREASE THE TAX ON ADMISSIONS TO HORSE RACING AND DOG RACING MEETS TO ONE DOLLAR (\$1.00) PER ADMISSION; TO PROHIBIT THE ISSUANCE OF FREE PASSES TO HORSE AND DOG RACING MEETS; AND FOR OTHER PURPOSES."

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

SECTION 1. Arkansas Code Section 23-110-411 is hereby amended to read as follows:

"23-110-411. Admission tax.

(a) Each franchise holder authorized to conduct a race meet under this chapter shall pay to the commission, for the use and benefit of the state of Arkansas the sum of one dollar (\$1.00) for each and every admission to any such racing meet. All payments provided for in this section shall be made each day of any and every race meeting.

(b) No free passes shall be issued for admission to racing meets conducted pursuant to this chapter."

SECTION 2. Arkansas Code Section 23-111-510 is hereby amended to read as follows:

"23-111-510. Admission tax.

(a) (1) Each franchise holder authorized to conduct a race meeting under this chapter shall pay to the commission, for the use and benefit of the state of Arkansas the sum of one dollar (\$1.00) for each and every admission to any such racing meet.

(2) All payments provided for in this section shall be made each day of any and every race meeting.

(b) No free passes shall be issued for admission to racing meets con-

ducted pursuant to this chapter."

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 4. EMERGENCY. It is hereby found and determined by the General Assembly that the state of Arkansas is in urgent need of additional funds to support public education and other essential programs; that this Act is designed to produce some much needed revenues and should be given effect immediately. Therefore, an emergency is hereby declared to exist and this Act being necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.