

1 **State of Arkansas**
2 **78th General Assembly**
3 **Second Extraordinary Session, 1992**
4 **By: Representative John Miller**

A Bill

CALL ITEM 2
HOUSE BILL 1007

For An Act To Be Entitled

8 "AN ACT TO LEVY A GROSS RECEIPTS TAX UPON CERTAIN
9 SERVICES; TO LEVY A GROSS RECEIPTS TAX UPON DUES AND FEES
10 TO HEALTH SPAS, HEALTH CLUBS AND FITNESS CLUBS; TO LEVY A
11 GROSS RECEIPTS TAX UPON DUES AND FEES TO PRIVATE CLUBS;
12 AND FOR OTHER PURPOSES."

Subtitle

14 "AN ACT TO TAX SERVICES, DUES TO HEALTH OR FITNESS CLUBS
15 AND PRIVATE CLUBS."
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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20 SECTION 1. Ark. Code Ann. §26-52-301 (3) is hereby amended to add the
21 following subdivision:

22 "(E) Service of providing transportation or delivery of money, property
23 or valuables by armored car; service of providing a credit report;
24 service of collecting a debt or account receivable; service of
25 providing cleaning or janitorial work; service of pool cleaning
26 and servicing; pager services; telephone answering services; lawn
27 care and landscaping services; service of parking a motor vehicle
28 or allowing the motor vehicle to be parked; service of storing a
29 motor vehicle; service of storing furs; service of providing
30 indoor tanning at a tanning salon."
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32 SECTION 2. Ark. Code Ann. §26-52-301 is hereby amended to add the
33 following division:

34 "(6) Dues and fee to health spas, health clubs and fitness clubs; dues
35 and fees to private clubs which hold any permit from the Alcoholic

1 Beverage Control Board allowing the sale, dispensing or serving of
2 alcoholic beverages of any kind on the premises."

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4 SECTION 3. All provisions of this act of a general and permanent nature
5 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
6 Revision Commission shall incorporate the same in the Code.

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8 SECTION 4. If any provision of this act or the application thereof to
9 any person or circumstance is held invalid, such invalidity shall not affect
10 other provisions or applications of the act which can be given effect without
11 the invalid provision or application, and to this end the provisions of this
12 act are declared to be severable.

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14 SECTION 5. All laws and parts of laws in conflict with this act are
15 hereby repealed.

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17 SECTION 6. The revenues derived from the tax collected under
18 this act shall be remitted to the State Treasurer who shall deposit the
19 revenues in the State Treasury as general revenues.

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21 SECTION 7. EMERGENCY. It is hereby found and determined by the General
22 Assembly that this act levies a tax upon certain services and repeals medical
23 equipment exemptions; that for the effective administration of this act, this
24 act should become effective immediately that unless this emergency clause is
25 adopted, this act may not become effective on that date. Therefore, an
26 emergency is hereby declared to exist and this act being necessary for the
27 preservation of the public peace, health and safety shall be in full force and
28 effect on and after March 1, 1993.

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/s/John E. Miller

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