

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Representative D. Wood**

A Bill

HOUSE BILL 1411

For An Act To Be Entitled

8 *"AN ACT TO AMEND ARKANSAS CODE 26-75-602(d)(1) TO LIMIT*
9 *THE APPLICATION OF THE VARIOUS TAXES BY EXEMPTING MOTION*
10 *PICTURE THEATERS THEREFROM; AND FOR OTHER PURPOSES."*

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

14 *SECTION 1. Arkansas Code 26-75-602(d)(1) is amended to read as follows:*

15 *"(d)(1) Any city of the first class may, by ordinance of the governing*
16 *body thereof, levy a tax not to exceed three percent (3%) upon:*

17 *(A) The gross receipts or gross proceeds from the renting, leasing, or*
18 *otherwise furnishing of hotel, motel, or short term condominium rental*
19 *accommodations for sleeping, meeting, or party room facilities for profit in*
20 *such city, but such accommodations shall not include the rental or lease of*
21 *such accommodations for periods of thirty (30) days or more;*

22 *(B) The portion of the gross receipts or gross proceeds received by*
23 *restaurants, cafes, cafeterias, delis, drive-in restaurants, carry-out*
24 *restaurants, concession stands, convenience stores, grocery store-restaurants,*
25 *and similar businesses as shall be defined in the levying ordinance, from the*
26 *sale of prepared food and beverages for on or off-premises consumption, but*
27 *such tax shall not apply to such gross receipts or gross proceeds of: (i)*
28 *fraternal organizations qualified under Section 501(c)(3) of the Federal*
29 *Internal Revenue Code, or (ii) motion picture theaters."*

31 *SECTION 2. All provisions of this Act of a general and permanent nature*
32 *are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code*
33 *Revision Commission shall incorporate the same in the*
34 *Code.*

