

As Engrossed: 2/5/93

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1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Representative Fletcher**

A Bill

HOUSE BILL 1265

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 26-52-301 TO LEVY THE SALES
9 TAX ON VALET PARKING AND THE SERVICE OF PARKING AND
10 ALLOWING A VEHICLE TO BE PARKED AT A SPORTING OR
11 ENTERTAINMENT EVENT IN LIEU OF THE SERVICE OF PARKING A
12 MOTOR VEHICLE OR ALLOWING THE MOTOR VEHICLE TO BE PARKED;
13 AND FOR OTHER PURPOSES."

Subtitle

16 "TO LEVY THE SALES TAX ON VALET PARKING IN LIEU OF SERVICE
17 OF PARKING A MOTOR VEHICLE OR ALLOWING THE MOTOR VEHICLE
18 TO BE PARKED."

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

22 SECTION 1. Arkansas Code 26-52-301(3)(E) as amended by Act 5 of the
23 Second Extraordinary Session of 1992 is amended to read as follows:

24 "(E) Service of providing transportation or delivery of money, property
25 or valuables by armored car; service of providing a credit report; service of
26 collecting a debt or account receivable; service of providing cleaning or
27 janitorial work; service of pool cleaning and servicing; pager services;
28 telephone answering services; lawn care and landscaping services; valet
29 parking of motor vehicles; *the service of parking and allowing a motor vehicle*
30 *to be parked at a sporting or entertainment event*; service of storing a motor
31 vehicle; service of storing furs; service or providing indoor tanning at a
32 tanning salon."

34 SECTION 2. All provisions of this act of a general and permanent nature

1 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
2 Revision Commission shall incorporate the same in the Code.

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4 SECTION 3. If any provision of this act or the application thereof to
5 any person or circumstance is held invalid, such invalidity shall not affect
6 other provisions or applications of the act which can be given effect without
7 the invalid provision or application, and to this end the provisions of this
8 act are declared to be severable.

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10 SECTION 4. All laws and parts of laws in conflict with this act are
11 hereby repealed.

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13 SECTION 5. EMERGENCY. It is hereby found and determined by the General
14 Assembly that Act 5 of the Second Extraordinary Session of 1992 levied the
15 state sales tax upon the service of parking a motor vehicle or allowing the
16 motor vehicle to be parked; that the levy of these state sales tax on the
17 service of parking a motor vehicle and allowing a motor vehicle to be parked
18 is too broad and should be limited to valet parking; that this act so
19 provides; and that since Act 5 goes into effect on March 1, 1993, this act
20 should go into effect on the same date. Therefore, an emergency is hereby
21 declared to exist and this act being necessary for the immediate preservation
22 of the public peace, health and safety shall be in full force and effect on
23 and after March 1, 1993.

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/s/Billi Fletcher, et al

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