

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

# A Bill

**HOUSE BILL**

## For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE, §23-111-510 AS AMENDED BY  
9 ACT NO. 664 AND ACT NO. 1020 OF THE ACTS OF THE GENERAL  
10 ASSEMBLY, 1991; TO CLARIFY THE APPLICATION OF THE  
11 ARKANSAS GROSS RECEIPTS ACT OF 1941 TO ARKANSAS CODE  
12 §23-111-510; TO DECLARE AN EMERGENCY; AND FOR OTHER  
13 PURPOSES."

## Subtitle

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15  
16 "AN ACT CONCERNING THE ADMISSIONS TAX FOR DOG RACING."

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

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20 SECTION 1. Arkansas Code §23-111-510, as amended by Acts 664 and 1020  
21 of the Acts of the Arkansas General Assembly, 1991, is hereby amended to read  
22 as follows:

23 "23-111-510. Admission tax.

24 (a) (1) Each franchise holder authorized to conduct a race meeting under  
25 this chapter shall pay to the commission, for the use and benefit of the State  
26 of Arkansas, either ten percent (10%) of all moneys received each day from  
27 admissions paid by persons attending the races at the meeting, or the sum of  
28 ten cents (10¢) on each and every paid admission, whichever sum is the  
29 greater.

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

32 (b) (1) The issuance of all tax-free passes shall be by the franchise  
33 holder or their employees or agents. The commission shall have no authority  
34 over the issuance or distribution of such passes.

35 (2) It shall be unlawful for any person, corporation, firm,

1 partnership, or any other entity, to sell or offer for sale, for any  
2 consideration, any tax-free pass issued by the commission for general  
3 admission to the racing facility of any franchise holder.

4 (3) Any person, corporation, firm, partnership, or other entity,  
5 who sells or offers for sale tax-free passes shall, upon conviction, be guilty  
6 of a Class B misdemeanor. The penalty for each such offense shall be a fine  
7 in an amount not to exceed five hundred dollars (\$500) or imprisonment for a  
8 period of time not to exceed ninety (90) days, or both."

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10 SECTION 2. (a) The admission tax provided herein shall be exclusive of  
11 all other excise taxes provided by other laws, and specifically the Arkansas  
12 Gross Receipts Act of 1941, A.C.A. §26-52-101.

13 (b) The provisions of Section 2 (a) shall be retroactive to January,  
14 1957.

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

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20 SECTION 4. If any provision of this act or the application thereof to  
21 any person or circumstance is held invalid, such invalidity shall not affect  
22 other provisions or applications of the act which can be given effect without  
23 the invalid provision or application, and to this end the provisions of this  
24 act are declared to be severable.

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

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29 SECTION 6. EMERGENCY. It is hereby found and determined by the General  
30 Assembly that there is a conflict between the provisions of Act 664 and Act  
31 1020 of the Acts of Arkansas, 1991, and this act is to clarify and correct the  
32 conflict between these two (2) acts. Therefore, an emergency is hereby  
33 declared to exist and this act being necessary for the immediate preservation  
34 of the public peace, health and safety shall be in full force and effect from  
35 and after its passage and approval.

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