

1 **State of Arkansas**
2 **79th General Assembly**
3 **Regular Session, 1993**
4 **By: Senator Hoofman, *Smith***

A Bill

SENATE BILL 475

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE §26-52-301 TO ELIMINATE THE
9 LEVY OF THE GROSS RECEIPTS TAX UPON THE SERVICE OF
10 COLLECTING DEBTS; AND FOR OTHER PURPOSES."

Subtitle

13 "TO ELIMINATE THE LEVY OF THE GROSS RECEIPTS TAX UPON THE
14 SERVICE OF COLLECTING DEBTS."

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

18 SECTION 1. Arkansas Code §26-52-301(3)(E) is amended to read as
19 follows:

20 "(E) Service of providing transportation or delivery of money, property
21 or valuables by armored car; service of providing a credit report; service of
22 providing cleaning or janitorial work; service of pool cleaning and servicing;
23 pager services; telephone answering services; lawn care and landscaping
24 services; service of parking a motor vehicle or allowing the motor vehicle to
25 be parked; service of storing a motor vehicle; service of storing furs;
26 service of providing indoor tanning at a tanning salon."

28 SECTION 2. All provisions of this act of a general and permanent nature
29 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
30 Revision Commission shall incorporate the same in the Code.

32 SECTION 3. If any provision of this act or the application thereof to
33 any person or circumstance is held invalid, such invalidity shall not affect
34 other provisions or applications of the act which can be given effect without
35 the invalid provision or application, and to this end the provisions of this

1 act are declared to be severable.

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4 hereby repealed.

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6 SECTION 5. EMERGENCY. It is hereby found and determined by the General
7 Assembly that Act 5 of the Second Extraordinary Session, 1992, levied as of
8 March 1, 1993, the gross receipts tax upon the service of collecting a debt or
9 account receivable; that such tax should not be levied upon that service; that
10 this act so provides; and that this act should go into effect on the same date
11 as Act 5 of the Second Extraordinary Session, 1992. Therefore, an emergency
12 is hereby declared to exist and this act being necessary for the immediate
13 preservation of the public peace, health and safety shall be in full force and
14 effect from and after March 1, 1993.

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17 */s/Senators Hoofman and Smith*

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