

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

A Bill

SENATE BILL 580

For An Act To Be Entitled

8 "AN ACT TO AMEND THE ARKANSAS GROSS RECEIPTS TAX ACT TO
9 EXEMPT CERTAIN PARKING SERVICES FROM TAX; AND FOR OTHER
10 PURPOSES."

Subtitle

13 "AN ACT TO EXEMPT CERTAIN PARKING SERVICES FROM THE
14 ARKANSAS GROSS RECEIPTS TAX ACT."

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

18 SECTION 1. Arkansas Code Annotated §26-52-401 is hereby amended to add
19 new subsections to read as follows:

20 "(29) The gross receipts or gross proceeds derived from the service of
21 parking a motor vehicle or allowing the motor vehicle to be parked at a
22 private residence or lot adjacent to such residence if owned by the same
23 individual.

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

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

35 SECTION 4. All laws and parts of laws in conflict with this act are

1 hereby repealed.

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4 SECTION 5. EMERGENCY CLAUSE. It is hereby found and determined by the
5 Seventy-Ninth General Assembly that the taxpayers of the State of Arkansas
6 will be burdened in a manner not intended by this General Assembly.

7 Therefore, an emergency is hereby declared to exist and this act being
8 necessary for the immediate preservation of the public peace, health and
9 safety shall be in full force and effect from and after its passage and
10 approval.

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/s/ Senator Canada

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