

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003
4

As Engrossed: H3/4/03 H3/6/03

A Bill

HOUSE BILL 1317

5 By: Representatives Lendall, Blair
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For An Act To Be Entitled

9 AN ACT TO REPEAL ARKANSAS CODE § 26-52-401(13) TO
10 ELIMINATE THE GROSS RECEIPTS TAX EXEMPTION FOR
11 ADVERTISING SPACE; AND FOR OTHER PURPOSES.
12

Subtitle

14 TO ELIMINATE THE GROSS RECEIPTS TAX
15 EXEMPTION FOR ADVERTISING SPACE.
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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 § 26-52-401(13), regarding the gross receipts
21 tax exemption for advertising space, is repealed:

22 ~~(13) Gross proceeds derived from sales of advertising space in~~
23 ~~newspapers and publications and billboard advertising services;~~
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25 SECTION 2. Arkansas Code § 26-52-301, concerning regarding the gross
26 receipts tax, is amended to add an additional subdivision to read as follows:

27 (9)(A) Advertising space in newspapers, publications, and billboard
28 advertising services; and

29 (B) Advertising time sold by radio, television, and cable
30 broadcasting entities.
31

32 SECTION 3. This act shall become effective on the first day of the
33 calendar month following the ninetieth day after the sine die adjournment of
34 this session or the first day of the calendar month following the ninetieth
35 day after a recess or adjournment for a period longer than ninety (90) days.
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/s/ Lendall, et al