

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

A Bill

HOUSE BILL 2664

5 By: Representative Mahony
6
7

For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE § 26-52-301 TO
10 IMPOSE A GROSS RECEIPTS TAX ON THE SALE OF
11 ADVERTISING SPACE AND TIME INCLUDING NEWSPAPER
12 ADVERTISING SPACE, TELEVISION AND RADIO
13 ADVERTISING TIME, AND BILLBOARD ADVERTISING; TO
14 REPEAL ARKANSAS CODE § 26-52-401(13) TO ELIMINATE
15 THE GROSS RECEIPTS TAX EXEMPTION FOR ADVERTISING
16 SPACE IN NEWSPAPERS AND ON BILLBOARDS; AND FOR
17 OTHER PURPOSES.

Subtitle

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19
20 TO IMPOSE A GROSS RECEIPTS TAX ON THE
21 SALE OF ADVERTISING SPACE AND TIME
22 INCLUDING NEWSPAPER ADVERTISING SPACE,
23 TELEVISION AND RADIO ADVERTISING TIME,
24 AND BILLBOARD ADVERTISING.

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26
27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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29 SECTION 1. Arkansas Code § 26-52-301, listing items subject to the
30 sales tax, is amended to add an additional subsection as follows:

31 (9) Sales of:

32 (A) Advertising space and time including advertising space
33 in newspapers, magazines, advertising supplements, and other publications;

34 (B) Television and radio advertising time;

35 (C) Billboard advertising space and time; and

36 (D) Other advertising space and time including, but not



1 limited to, outdoor structures, displays, banners, broadcasts, devices,
2 vehicles, or airborne devices.

3
4 SECTION 2. Arkansas Code § 26-52-401(13), regarding the gross receipts
5 tax exemption for advertising space, is repealed:

6 ~~(13) Gross proceeds derived from sales of advertising space in~~
7 ~~newspapers and publications and billboard advertising services;~~

8
9 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the
10 General Assembly of the State of Arkansas that revenue available for the
11 support of necessary state services has declined during the last twelve
12 months as a result of the nationwide economic slow down; that without
13 additional revenue, some state services will be reduced or eliminated; that
14 some Arkansans will suffer as a result of service reductions or cuts; and
15 that this bill will provide necessary revenue to avoid state service
16 reductions or cuts. Therefore, an emergency is declared to exist and this
17 act being necessary for the preservation of the public peace, health and
18 safety shall become effective on July 1, 2003.