

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 2667

5 By: Representative Mahony
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For An Act To Be Entitled

8
9 AN ACT TO AMEND ARKANSAS CODE § 26-52-301 TO
10 IMPOSE A GROSS RECEIPTS TAX ON THE SERVICE OF
11 BOARDING OR TRAINING HORSES; FOR OTHER PURPOSES.
12
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Subtitle

14
15 IMPOSES THE GROSS RECEIPTS TAX ON THE
16 SERVICE OF BOARDING OR TRAINING HORSES.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code § 26-52-301 is amended to add a new
22 subsection as follows:

23 (9) Service of boarding or training horses.
24

25 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the
26 General Assembly of the State of Arkansas that revenue available for the
27 support of necessary state services has declined during the last twelve
28 months as a result of the nationwide economic slow down; that without
29 additional revenue, some state services will be reduced or eliminated; that
30 some Arkansans will suffer as a result of service reductions or cuts; and
31 that this bill will provide necessary revenue to avoid state service
32 reductions or cuts. Therefore, an emergency is declared to exist and this
33 act being immediately necessary for the preservation of the public peace,
34 health, and safety shall become effective on July 1, 2003.
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