

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

A Bill

HOUSE BILL 2690

4
5 By: Representative Mahony
6
7

For An Act To Be Entitled

8
9 AN ACT TO AMEND ARKANSAS CODE § 26-52-301 TO
10 INCLUDE WRECKER AND TOWING SERVICES AS TAXABLE
11 SERVICES; AND FOR OTHER PURPOSES.
12

Subtitle

13
14 AN ACT TO TAX WRECKER AND TOWING
15 SERVICES.
16
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
19

20 SECTION 1. Arkansas Code § 26-52-301(3)(E) is amended as follows:

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

29 ~~(ii) [Repealed].~~

30 ~~(iii)~~(ii) For purposes of this section:

31 (a) "Landscaping" means the installation, preservation, or enhancement
32 of ground covering by planting trees, bushes and shrubbery, grass, flowers,
33 and other types of decorative plants; and

34 (b) "Lawn care" means the maintenance, preservation, or enhancement of
35 ground covering of nonresidential property and does not include planting
36 trees, bushes and shrubbery, grass, flowers, and other types of decorative



1 plants.

2 (c) "Residential" means a single family residence used solely as the
3 principal place of residence of the owner;

4
5 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
6 General Assembly of the State of Arkansas that revenue available for the
7 support of necessary state services has declined during the last twelve (12)
8 months as a result of the nationwide economic slow down; that without
9 additional revenue, some state services will be reduced or eliminated; that
10 some Arkansans will suffer as a result of service reductions or cuts; and
11 that this bill will provide necessary revenue to avoid state service
12 reductions or cuts. Therefore, an emergency is declared to exist and this
13 act being necessary for the preservation of the public peace, health, and
14 safety shall become effective on July 1, 2003.