

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: S3/17/03

# A Bill

SENATE BILL 878

5 By: Senator J. Bookout  
6  
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## For An Act To Be Entitled

9 AN ACT TO LEVY AN ADDITIONAL GROSS RECEIPTS TAX  
10 AND COMPENSATING USE TAX ON THE GROSS RECEIPTS  
11 DERIVED FROM SHORT TERM RENTAL OF VIDEO GAMES AND  
12 GAMING EQUIPMENT, PRERECORDED VHS VIDEO  
13 CASSETTES, PRERECORDED DIGITAL VIDEO DISCS OR  
14 OTHER PRERECORDED VIDEO MEDIUM; TO PROVIDE THAT  
15 THE NET REVENUES DERIVED FROM THE TAX LEVIED  
16 HEREIN SHALL BE USED EXCLUSIVELY FOR MEDICAID  
17 MATCH FOR PERSONAL CARE AND ELDERCHOICES SERVICES  
18 FOR HOMEMAKER, RESPITE, AND CHORE SERVICES; AND  
19 FOR OTHER PURPOSES.  
20

## Subtitle

21 TO LEVY AN ADDITIONAL TAX ON SHORT TERM  
22 RENTAL OF VIDEO GAMES AND GAMING  
23 EQUIPMENT, PRERECORDED VHS VIDEO  
24 CASSETTES, PRERECORDED DIGITAL VIDEO  
25 DISCS OR OTHER PRERECORDED VIDEO MEDIUM.  
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27  
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29 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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31 SECTION 1. In addition to the gross receipts tax and the compensating  
32 use tax now levied, there is hereby levied a gross receipts tax and a  
33 compensating use tax of four percent (4%) upon the gross receipts derived  
34 from the short term rental of video games and gaming equipment, prerecorded  
35 VHS video cassettes, prerecorded digital video discs, or other prerecorded  
36 video medium.



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