

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

SENATE BILL 970

4  
5 By: Senator Critcher

## For An Act To Be Entitled

9 AN ACT TO LEVY AN ADDITIONAL NINE PERCENT (9%)  
10 TAX ON VIDEO AND DVD RENTALS; AND FOR OTHER  
11 PURPOSES.

## Subtitle

16 TO LEVY AN ADDITIONAL NINE PERCENT (9%)  
17 TAX ON VIDEO AND DVD RENTALS.

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

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22 SECTION 1. The purpose of this act is to levy, in addition to the  
23 gross receipts tax, compensating use tax, and excise tax levied under  
24 Arkansas Code §§ 26-52-301, 26-52-302, 26-52-310, 26-53-106, and 26-53-107,  
25 an additional tax of nine percent (9%) on the short-term rental of  
26 videotapes, digital video discs, and other tangible recorded compilations.

