

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

*As Engrossed: S3/21/03*

# A Bill

SENATE BILL 970

4  
5 By: Senator Critcher  
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## For An Act To Be Entitled

8  
9 AN ACT TO LEVY AN ADDITIONAL NINE PERCENT (9%)  
10 TAX ON VIDEO AND DVD RENTALS; AND FOR OTHER  
11 PURPOSES.  
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## Subtitle

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16 TO LEVY AN ADDITIONAL NINE PERCENT (9%)  
17 TAX ON VIDEO AND DVD RENTALS.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 *SECTION 1. Arkansas Code § 26-52-310(a), regarding an additional tax*  
23 *on the short-term rental of tangible personal property, is amended to read as*  
24 *follows:*

25 *(a) For the purpose of this section, ~~the following terms shall have~~*  
26 *~~the following meanings:~~*

27 *(1) "Short-term rental" means a rental or lease of tangible*  
28 *personal property for a period of less than thirty (30) days, except rentals*  
29 *or leases of motor vehicles, trailers, or farm machinery and equipment; ~~and~~*

30 *(2) "Motor vehicle" means any vehicle required to be licensed*  
31 *for highway use under Arkansas law; and*

32 *(3) "Video rental" means any digital video disc, digital audio*  
33 *disc, video tape, audio tape, or video game that is a short-term rental.*  
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35 *SECTION 2. Arkansas Code § 26-52-310(b), regarding an additional tax*  
36 *on the short-term rental of tangible personal property, is amended to add an*



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1 additional subdivision to read as follows:

2 (4) There is levied, in addition to the gross receipts tax or  
3 compensating use tax levied under Title 26 and in addition to the tax levied  
4 under this section, an additional tax of (9%) on video rentals.

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6 SECTION 3. This act shall become effective on the first day of the  
7 calendar month following the ninetieth day after the sine die adjournment of  
8 this session or the first day of the calendar month following the ninetieth  
9 day after a recess or adjournment for a period longer than ninety (90) days.

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11 /s/ Critcher  
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