

Act 277 of the 1989 Regular Session.

Act 277

SB67

By: Senator Walters

"AN ACT TO AUTHORIZE CITIES TO LEVY A SALES TAX ON
GOODS AND SERVICES SOLD ON THE PREMISES OF THEIR AIRPORTS;
AND REGIONAL AIRPORTS LOCATED WITHIN THE CITIES AND FOR OTHER
PURPOSES."

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

SECTION 1. (a) Every first class city, second class city, and incorporated town may, by its ordinance, levy a tax of not more than twenty-five dollars (\$25.00) per transaction on all sales of goods and services by businesses located on the premises of a municipal airport or a regional airport located within the city or by businesses located on property adjacent to the airport when such businesses provide goods and services for airplanes in excess of two thousand five hundred dollars (\$2,500).

(b) The tax shall be collected in the manner prescribed by ordinance and shall be used for the maintenance, operation, or construction of the airport facility.

SECTION 2. All provisions of this act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this act are hereby repealed.

APPROVED: March 1, 1989
