

*As Engrossed: 3/13/91*

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **Regular Session, 1991**  
4 **By: Representative Teague**

**A BILL ACT 1026 OF 1991**  
**HOUSE BILL 1954**

**For An Act To Be Entitled**

8 "AN ACT TO PROVIDE THAT ALL SALES WHICH ARE SUBJECT TO THE  
9 TOURISM GROSS RECEIPTS TAX SHALL NOT BE SUBJECT TO *SHORT*  
10 *TERM RENTAL* TAX LEVIED BY THE STATE; AND FOR OTHER  
11 PURPOSES."

12  
13 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

14  
15 *SECTION 1. Ark. Code Ann. § 26-52-310 is hereby amended to add*  
16 *paragraph (f) to read as follows:*

17 *"(f) The one percent (1%) tax levied by this section shall not apply to*  
18 *short term rentals of tangible personal property which are subject to the two*  
19 *percent (2%) tourism gross receipts tax levied by Ark. Code Ann. § 26-52-1001*  
20 *et seq."*

21  
22 *SECTION 2. All provisions of this Act of a general and permanent nature*  
23 *are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code*  
24 *Revision Commission shall incorporate the same in the Code.*

25  
26 *SECTION 3. If any provision of this Act or the application thereof to*  
27 *any person or circumstance is held invalid, such invalidity shall not affect*  
28 *other provisions or applications of the Act which can be given effect without*  
29 *the invalid provision or application, and to this end the provisions of this*  
30 *Act are declared to be severable.*

31  
32 *SECTION 4. All laws and parts of laws in conflict with this Act are*  
33 *hereby repealed.*

34 */s/Bob Teague*

35  
36 APPROVED: 4/8/91

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