

1 **State of Arkansas**
2 **80th General Assembly**
3 **Regular Session, 1995**
4 **By: Representative Schexnayder**

A Bill

ACT 284 OF 1995
HOUSE BILL 1199

For An Act To Be Entitled

8 "AN ACT TO AMEND ARK. CODE ANN. §§ 26-52-301(3)(B) AND 26-
9 52-1002 TO PROVIDE THAT THE RENTAL OF CONDOMINIUMS,
10 TOWNHOUSES, RENTAL HOUSES AND OTHER ACCOMMODATIONS BY ANY
11 ENTITY TO TRANSIENT GUESTS IS A TAXABLE SERVICE; AND FOR
12 OTHER PURPOSES."

Subtitle

15 "AN ACT TO PROVIDE THAT THE RENTAL OF
16 CONDOMINIUMS, TOWNHOUSES, HOUSES OR
17 OTHER ACCOMMODATIONS TO TRANSIENT GUESTS
18 IS A TAXABLE SERVICE."

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

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22 SECTION 1. Ark. Code Ann. §26-52-301(3)(B) is hereby amended to read as
23 follows:

24 "(B) Service of furnishing rooms, suites, condominiums, townhouses,
25 rental houses or other accommodations by hotels, apartment hotels, lodging
26 houses, tourist camps, tourist courts, property management companies or any
27 other provider of accommodations to transient guests; the term _transient
28 guests_ being defined for the purpose hereof as those who rent accommodations
29 other than their regular place of abode on less than a month-to-month basis;"

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31 SECTION 2. Ark. Code Ann. §26-52-1002(1)(A) is hereby amended to read
32 as follows:

33 "(1)(A)(i) The service of furnishing condominiums, townhouses, or
34 rental houses to transient guests.

35 (ii) The service of furnishing guest rooms, suites, or other
36 accommodations by hotels, motels, lodging houses, tourist camps, tourist

1 courts, property management companies or any other provider of accommodations
2 to transient guests."

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4 SECTION 3. All provisions of this act of a general and permanent nature
5 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
6 Revision Commission shall incorporate the same in the Code.

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8 SECTION 4. If any provision of this act or the application thereof to
9 any person or circumstance is held invalid, such invalidity shall not affect
10 other provisions or applications of the act which can be given effect without
11 the invalid provision or application, and to this end the provisions of this
12 act are declared to be severable.

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14 SECTION 5. All laws and parts of laws in conflict with this act are
15 hereby repealed.

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17 SECTION 6. Emergency. It is hereby found and determined by the
18 General Assembly that recent court decisions resulted in disparate treatment
19 by requiring hotels, motels and lodging houses furnishing lodging to transient
20 guests to collect sales tax on such lodging while property management
21 companies which provide similar services are not taxed; that this act is
22 necessary to specify that these provisions of law apply to all entities which
23 furnish accommodations of any type to transient guests and is designed to
24 correct the current unequal treatment. Therefore, an emergency is declared to
25 exist and this act being necessary for the preservation of the public peace,
26 health and safety shall be in full force and effect from and after July 1,
27 1995.

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APPROVED: 2-13-95

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