

1 **State of Arkansas**
2 **80th General Assembly**
3 **Regular Session, 1995**

A Bill

ACT 300 OF 1995
HOUSE BILL 1375

4 **By: Representatives Lynn, Jones, Thomas, Wooldridge, Horn, Curran, Bennett, McJunkin,**
5 **Luker, and Sheppard**

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For An Act To Be Entitled

9 "AN ACT TO AMEND ARKANSAS CODE 26-75-602 TO INCLUDE ALL
10 MUNICIPALITIES IN STATUTORY PROVISIONS ALLOWING TAX ON
11 HOTELS AND RESTAURANTS."

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Subtitle

14 "TO AMEND ARKANSAS CODE 26-75-602 TO
15 INCLUDE ALL MUNICIPALITIES IN STATUTORY
16 PROVISIONS ALLOWING TAX ON HOTELS AND
17 RESTAURANTS."

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

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21 SECTION 1. Arkansas Code 26-75-602(a) is amended to read as follows:

22 "(a) Any city of the first class or city of the second class or
23 incorporated town may, by ordinance of the governing body thereof, levy a tax
24 not to exceed three percent (3%) upon the gross receipts or gross proceeds
25 identified in subsection (c) of this section."

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27 SECTION 2. Arkansas Code Annotated §26-75-602(c)(1) is amended to read
28 as follows:

29 "(1) The gross receipts or gross proceeds from renting, leasing, or
30 otherwise furnishing hotel, motel, or short-term condominium rental
31 accommodations for sleeping, meeting, or party room facilities for profit in
32 such city or town, but such accommodations shall not include the rental or
33 lease of such accommodations for periods of thirty (30) days or more; and"

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35 SECTION 3. All provisions of this act of a general and permanent nature
36 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code

