

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

A Bill

ACT 405 OF 1995
SENATE BILL 404

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 3-9-223 TO ALLOW CITIES
9 AND COUNTIES WHO LEVY AN ADDITIONAL SUPPLEMENTAL ALCOHOLIC
10 BEVERAGE TAX ON PRIVATE CLUBS TO USE IT FOR ECONOMIC
11 DEVELOPMENT PURPOSES; AND FOR OTHER PURPOSES."

Subtitle

14 "TO ALLOW CITIES AND COUNTIES TO LEVY AN
15 ADDITIONAL SUPPLEMENTAL ALCOHOLIC
16 BEVERAGE TAX ON PRIVATE CLUBS FOR
17 ECONOMIC DEVELOPMENT PURPOSES."

18
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

20
21 SECTION 1. Arkansas Code § 3-9-223 is amended to read as follows:

22 "3-9-223. Private clubs - Permit renewal fees - Taxes.

23 (a) (1) A permit shall be renewed on or before June 30 of each calendar
24 year for the fiscal year beginning July 1.

25 (2) Any permit issued between January and July 1 of any year
26 shall be at one-half (1/2) of the amount of the fee provided in § 3-9-222.

27 (b) (1) In addition, there is levied a supplemental tax of twelve
28 percent (12%) upon the gross proceeds or gross receipts derived by the private
29 club from the charges to members for the preparation and serving of mixed
30 drinks or for the cooling and serving of beer and wine, drawn from the private
31 stocks of the members as provided in § 3-9-221, for consumption only on the
32 premises where served.

33 (2) The supplemental tax rate levied by this subsection is a
34 temporary rate and will decrease to ten percent (10%) upon the gross proceeds
35 or gross receipts from such charges to members at such time after 1983 as the
36 Arkansas gross receipts tax levied by the Arkansas Gross Receipts Act of 1941,

1 as amended, is increased.

2 (c) The supplemental tax shall be reported and paid to the Director of
3 the Department of Finance and Administration in the same manner and at the
4 same time as the gross receipts tax under the Arkansas Gross Receipts Act of
5 1941, as amended, and shall be in addition to such tax.

6 (d) The Director of the Department of Finance and Administration shall
7 promulgate reasonable rules and regulations for the enforcement and collection
8 of the tax levied herein, including a requirement that each permittee maintain
9 records showing all such charges made.

10 (e) The taxes herein prescribed may be passed on to the members.

11 (f) In addition to the fee or supplemental tax as levied herein, any
12 city or incorporated town, or any county in which the permitted premises are
13 located, if located outside the limits of a city or incorporated town, may
14 levy an additional permit fee or supplemental tax not to exceed one-half (1/2)
15 of the amount of the fee or rate provided in this section. All fees and taxes
16 levied hereunder by any city or county shall be used for city or county
17 general purposes or for city or county economic development purposes."
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19 SECTION 2. All provisions of this act of general and permanent nature
20 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
21 Revision Commission shall incorporate the same in the Code.
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23 SECTION 3. If any provisions of this act or the application thereof to
24 any person or circumstance is held invalid, the invalidity shall not affect
25 other provisions or applications of the act which can be given effect without
26 the invalid provisions or application, and to this end the provisions of this
27 act are declared to be severable.
28

29 SECTION 4. All laws and parts of laws in conflict with this act are
30 hereby repealed.
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33 APPROVED: 2-21-95
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