

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997
4

As Engrossed: S4/2/97 S4/2/97

A Bill

ACT 1256 OF 1997
HOUSE BILL 2005

5 By: Representatives McGehee, Pollan, Wilkinson, Dietz, Hall, Ferguson, Willems, Young, and Lancaster, By: Senators Dowd and
6 Harriman
7
8

For An Act To Be Entitled

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10 "AN ACT TO AMEND ARKANSAS CODE § 26-52-518, AS AMENDED BY
11 ACT 137 OF 1997, TO PROVIDE THAT DISTRICT AND STATE FAIRS,
12 AND THE FOUR STATES LIVESTOCK SHOW, IN ADDITION TO COUNTY
13 FAIRS, ARE NOT SPECIAL EVENTS FOR PURPOSES OF COLLECTING
14 SALES TAX; AND FOR OTHER PURPOSES."
15

Subtitle

16
17 "TO PROVIDE THAT DISTRICT AND STATE
18 FAIRS ARE NOT SPECIAL EVENTS FOR
19 PURPOSES OF COLLECTING SALES TAX."
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Subsection (a) of Arkansas Code § 26-52-518, as amended by
24 Act 137 of 1997, is amended to read as follows:

25 "(a) As used in this section, unless the context otherwise requires:

26 (1) Person means a person as defined in § 26-52-103;

27 (2) Promoter or organizer means a person who organizes or
28 promotes a special event which results in the rental, occupation, or use of
29 any structure, lot, tract of land, motor vehicle, sample or display case,
30 table, or any other similar items for the exhibition and sale of tangible
31 personal property by special events vendors;

32 (3)(A) Special event means an entertainment, amusement,
33 recreation, or marketing event which occurs at a single location on an
34 irregular basis and where tangible personal property is sold.

35 (B) Such special events shall include, but are not limited
36 to:

- 1 (i) Auto shows;
- 2 (ii) Boat shows;
- 3 (iii) Gun shows;
- 4 (iv) Knife shows;
- 5 (v) Home shows;
- 6 (vi) Craft shows;
- 7 (vii) Flea markets;
- 8 (viii) Carnivals;
- 9 (ix) Circuses;
- 10 (x) Bazaars;
- 11 (xi) Fairs; and
- 12 (xii) Art or other merchandise displays or exhibits.

13 (C) Such special events shall not include any county, district or
14 state fair or the four states livestock show that has been approved, pursuant
15 to the rules and regulations of the Arkansas Livestock and Poultry Commission,
16 to receive state funds; and

17 (4) Special event vendor means a person making sales of tangible
18 personal property at a special event within the State of Arkansas and who is
19 not permitted under § 26-52-201 et seq."

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

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

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

33

/s/McGehee et al

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APPROVED:4-09-97