

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

As Engrossed: H1/27/97

# A Bill

ACT 137 OF 1997  
HOUSE BILL 1052

4 By: Representatives Lancaster, Johnson, Angel, Faris, and Willems

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## For An Act To Be Entitled

8 "AN ACT AMENDING ARKANSAS CODE ANNOTATED § 26-52-518 TO  
9 PROVIDE THAT COUNTY FAIRS ARE NOT SPECIAL EVENTS FOR  
10 PURPOSES OF COLLECTING SALES TAX; AND FOR OTHER PURPOSES."

11

## Subtitle

12  
13 "TO PROVIDE THAT COUNTY FAIRS ARE NOT  
14 SPECIAL EVENTS FOR PURPOSES OF  
15 COLLECTING SALES TAX."

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

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19 SECTION 1. Arkansas Code Annotated § 26-52-518(a) is amended to read as  
20 follows:

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

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

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

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

31 (B) Such special events shall include, but are not limited  
32 to:

33 (i) Auto shows;

34 (ii) Boat shows;

35 (iii) Gun shows;

36 (iv) Knife shows;

- 1 (v) Home shows;
- 2 (vi) Craft shows;
- 3 (vii) Flea markets;
- 4 (viii) Carnivals;
- 5 (ix) Circuses;
- 6 (x) Bazaars;
- 7 (xi) Fairs; and
- 8 (xii) Art or other merchandise displays or exhibits.

9 (C) Such special events shall not include any county fair that  
 10 has been approved, pursuant to the rules and regulations of the Arkansas  
 11 Livestock and Poultry Commission, to receive state funds; and

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

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 16 SECTION 2. All provisions of this act of a general and permanent nature  
 17 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
 18 Revision Commission shall incorporate the same in the Code.

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 20 SECTION 3. If any provision of this act or the application thereof to  
 21 any person or circumstance is held invalid, such invalidity shall not affect  
 22 other provisions or applications of the act which can be given effect without  
 23 the invalid provision or application, and to this end the provisions of this  
 24 act are declared to be severable.

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

28 /s/Rep. Lancaster et al

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 30 APPROVED: 2-13-97

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