

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.
Act 657 of the Regular Session

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007

A Bill

HOUSE BILL 2692

4
5 By: Representatives Overbey, Saunders, Glidewell
6 By: Senator Altes

For An Act To Be Entitled

10 AN ACT TO ALLOW COUNTIES THE SAME TAX BENEFITS AS
11 MUNICIPALITIES WHEN SELLING ADMISSION TICKETS TO
12 CERTAIN EVENTS; AND FOR OTHER PURPOSES.

Subtitle

14 TO ALLOW COUNTIES THE SAME TAX BENEFITS
15 AS MUNICIPALITIES WHEN SELLING ADMISSION
16 TICKETS TO CERTAIN EVENTS.

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

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22 SECTION 1. Arkansas Code § 26-52-411 is amended to read as follows:

23 26-52-411. Admission tickets sold by municipalities and counties.

24 ~~The gross receipts or gross proceeds derived by municipalities of this~~
25 ~~state from the sale of tickets or admissions to places of amusement or to~~
26 ~~athletic, entertainment, or recreational events; or fees for the privilege of~~
27 ~~having access to or the use of amusement, entertainment, athletic, or~~
28 ~~recreational facilities, including free or complimentary passes, tickets,~~
29 ~~admissions, dues, or fees, such free or complimentary passes, tickets, dues,~~
30 ~~or fees hereby being declared to have a value equivalent to the sale price of~~
31 ~~tickets, passes, admissions, fees, or dues of like kind, shall be exempt from~~
32 ~~the Arkansas gross receipts tax levied by the Arkansas Gross Receipts Act, §~~
33 ~~26-52-101 et seq.~~

34 The gross receipts or gross proceeds derived by municipalities and
35 counties of this state from the following are exempt from the excise tax



1 levied by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq.:

2 (1) Sale of tickets or admissions to places of amusement or to
3 athletic, entertainment, or recreational events;

4 (2) Fees for the privilege of having access to or the use of
5 amusement, entertainment, athletic, or recreational facilities; and

6 (3)(A) Free or complimentary passes, tickets, dues, or fees for
7 access to or the use of amusement, athletic, entertainment, or recreational
8 facilities.

9 (B) Free or complimentary passes, tickets, dues, or fees
10 described in subdivision (3)(A) of this section are declared to have a value
11 equivalent to the sale price of passes, tickets, dues, or fees of like kind.

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13 APPROVED: 3/28/2007
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