

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 1274 of the Regular Session

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009
4

As Engrossed: S1/29/09 S3/2/09

A Bill

SENATE BILL 2

5 By: Senator Glover
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For An Act To Be Entitled

9 AN ACT TO REPEAL THE GROSS RECEIPTS TAX ON MINI-
10 WAREHOUSE AND SELF-STORAGE RENTAL SERVICES UPON
11 CERTAIN CONDITIONS; AND FOR OTHER PURPOSES.
12

Subtitle

14 TO REPEAL THE GROSS RECEIPTS TAX ON
15 MINI-WAREHOUSE AND SELF-STORAGE RENTAL
16 SERVICES UPON CERTAIN CONDITIONS.
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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 § 26-52-316(a), concerning services subject*
22 *to the gross receipts tax, is amended to read as follows:*

23 *26-52-316. Services subject to tax.*

24 *(a) The gross proceeds or gross receipts derived from the following*
25 *services are subject to this chapter:*

- 26 *(1) Wrecker and towing services;*
27 *(2) Collection and disposal of solid wastes;*
28 *(3) The cleaning of parking lots and gutters;*
29 *(4) Dry cleaning and laundry services;*
30 *(5) Industrial laundry services;*
31 ~~*(6) Mini warehouse and self storage rental services;*~~
32 ~~*(7)(6) Body piercing, tattooing, and electrolysis services;*~~
33 ~~*(8)(7) Pest control services;*~~
34 ~~*(9)(8) Security and alarm monitoring services;*~~
35 ~~*(10)(9) Boat storage and docking fees;*~~



