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 As Engrossed: \$1/29/09 \$3/2/09
2	87th General Assembly A Bill
3	Regular Session, 2009SENATE BILL2
4	
5	By: Senator Glover
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7	
8	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	
13	Subtitle
14	TO REPEAL THE GROSS RECEIPTS TAX ON
15	MINI-WAREHOUSE AND SELF-STORAGE RENTAL
16	SERVICES UPON CERTAIN CONDITIONS.
17	
18	
19	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
20	
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	<del>(10)<u>(9)</u> Boat storage and docking fees;</del>



(11)(10) The furnishing of camping spaces or trailer spaces at public or privately-owned campgrounds, except for federal campgrounds, on less than a month-to-month basis; (12)(11) Locksmith services; and (13)(12) Pet grooming and kennel services. Arkansas Code § 26-52-316, concerning the imposition of SECTION 2. the gross receipts tax on services, is amended to add a new subsection to read as follows: (c)(1) The gross proceeds or gross receipts derived from mini-warehouse and self-storage rental services are subject to this chapter. (2) Effective July 1, 2011, the gross receipts tax levied on mini-warehouse and self-storage rental services levied under \$\$ 26-52-301, 26-52-302, and under this section is repealed. /s/ Glover APPROVED: 4/9/2009