Stricken language would be deleted from and underlined language would be added to present law.
Act 560 of the Regular Session

State of Arkansas
As Engrossed: S2/20/19 S3/7/19 H3/18/19
A Bill

92nd General Assembly
Regular Session, 2019
SENATE BILL 203

By: Senator Teague
By: Representative Gonzales

For An Act To Be Entitled

AN ACT TO AMEND THE LAW PERTAINING TO MUNICIPAL
ADVERTISING AND PROMOTION TAXES; TO DECLARE AN
EMERGENCY; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW PERTAINING TO MUNICIPAL
ADVERTISING AND PROMOTION TAXES; AND TO
DECLARE AN EMERGENCY.

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

SECTION 1. Arkansas Code § 26-75-602(c), concerning municipal advertising
and promotion taxes, is amended to read as follows:

(c) The tax authorized in this subchapter shall be upon any one (1) or
more of the following, as specified in the levying ordinance:

(1) The gross receipts or gross proceeds from renting, leasing,
or otherwise furnishing hotel, motel, house, cabin, bed and breakfast,
campground, condominium, or other similar rental accommodations for sleeping,
meeting, or party room facilities for profit in such city or town, but such
accommodations shall not include the rental or lease of such accommodations
for periods of thirty (30) days or more; and

(2) The portion of the gross receipts or gross proceeds received
by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants,
carry-out restaurants, concession stands, convenience stores, grocery store-
restaurants, or similar businesses as shall be defined in the levying
ordinance from the sale of prepared food and beverages for on-premises or
off-premises consumption, but such tax shall not apply to such gross receipts
or gross proceeds of organizations qualified under 26 U.S.C. § 501(c)(3); and
(3) The admission price to a state park located within the
municipal boundary of the city or town.

SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
General Assembly of the State of Arkansas that the parks and tourism industry
is a vital contributor to the Arkansas economy; that current provisions of
state law regarding the taxation of certain parks inhibit the revenues
available to support parks and tourism at the local level; that this act
amends current tax law to encourage the growth and development of the parks
and tourism industry in Arkansas by providing additional revenues that may be
used to promote and support local parks and tourist attractions; and that
this act is immediately necessary to enable local governments to obtain
revenue in an efficient and effective manner to support the parks and tourism
industry. Therefore, an emergency is declared to exist, and this act being
necessary for the preservation of the public peace, health, and safety shall
become effective on April 1, 2019.

/s/Teague

APPROVED: 3/27/19