

Act 769 of the 1989 Regular Session.

Act 769

HB1800

By: Representative McGinnis

"AN ACT TO AMEND SECTION 26-52-301(3)(D) OF THE ARKANSAS CODE OF 1987 ANNOTATED TO EXPAND THE APPLICATION OF THE GROSS RECEIPTS TAX TO ALL TELEVISION, VIDEO AND RADIO SERVICES PROVIDED TO SUBSCRIBERS AND CUSTOMERS; AND FOR OTHER PURPOSES."

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

SECTION 1. Section 26-52-301(3)(D) of the Arkansas Code of 1987 Annotated is hereby amended to read as follows:

"(D) Service of cable television, community antenna television and any and all other distribution of television, video or radio services with or without the use of wires provided to subscribers or paying customers or users, including all service charges and rental charges, whether for basic service, premium channels or other special service, and including installation and repair service charges and any other charges having any connection with the providing of the said services. The tax levied by this section does not apply to services purchased by radio or television companies for use in providing their services."

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

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 4. It is hereby found and determined by the General Assembly that the State of Arkansas is in serious need of additional revenue for the purpose of funding critical education programs and other essential services required by the citizens of the state and the provisions of this act are necessary to raise needed revenue. Therefore, an emergency is declared to exist and this act being necessary for the preservation of the public peace, health and safety shall be in full force and effect on and after July 1, 1989.

APPROVED: March 21, 1989

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