1 State of Arkansas A Bill **ACT 300 OF 1995** 2 80th General Assembly HOUSE BILL 1375 3 Regular Session, 1995 4 By: Representatives Lynn, Jones, Thomas, Wooldridge, Horn, Curran, Bennett, McJunkin, 5 Luker, and Sheppard 6 7 For An Act To Be Entitled R "AN ACT TO AMEND ARKANSAS CODE 26-75-602 TO INCLUDE ALL 9 MUNICIPALITIES IN STATUTORY PROVISIONS ALLOWING TAX ON 10 HOTELS AND RESTAURANTS." 12 Subtitle 13 "TO AMEND ARKANSAS CODE 26-75-602 TO 14 15 INCLUDE ALL MUNICIPALITIES IN STATUTORY PROVISIONS ALLOWING TAX ON HOTELS AND 16 17 RESTAURANTS." 18 19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS: 20 SECTION 1. Arkansas Code 26-75-602(a) is amended to read as follows: 22 "(a) Any city of the first class or city of the second class or 23 incorporated town may, by ordinance of the governing body thereof, levy a tax 24 not to exceed three percent (3%) upon the gross receipts or gross proceeds 25 identified in subsection (c) of this section." 26 27 SECTION 2. Arkansas Code Annotated §26-75-602(c)(1) is amended to read 28 as follows: "(1) The gross receipts or gross proceeds from renting, leasing, or 29 30 otherwise furnishing hotel, motel, or short-term condominium rental 31 accommodations for sleeping, meeting, or party room facilities for profit in 32 such city or town, but such accommodations shall not include the rental or 33 lease of such accommodations for periods of thirty (30) days or more; and" 34 SECTION 3. All provisions of this act of a general and permanent nature 35 36 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code

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1 Revision Commission shall incorporate the same in the Code.
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         SECTION 4. If any provision of this act or the application thereof to
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 4 any person or circumstance is held invalid, such invalidity shall not affect
 5 other provisions or applications of the act which can be given effect without
 6 the invalid provision or application, and to this end the provisions of this
 7 act are declared to be severable.
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         SECTION 5. All laws and parts of laws in conflict with this act are
10 hereby repealed.
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                                 APPROVED: 2-13-95
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