Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1	State of Arkansas	A Bill	4 4 1212 - 6 1000
2	82nd General Assembly		Act 1313 of 1999
3	Regular Session, 1999		337SENATE BILL
4	Dev Constan Eital		
5	By: Senator Fitch		
6 7			
7 8		For An Act To Be Entitled	
9	"ΑΝ ΑCT	TO ALLOW CERTAIN TOURIST ATTRACTIONS TO	
, 10	PARTICIPATE IN AN ADJOINING CITY'S ADVERTISING AND		
11		N TAX; AND FOR OTHER PURPOSES."	
12			
13		Subtitle	
14	''A''	N ACT TO ALLOW CERTAIN TOURIST	
15	AT	TRACTIONS TO PARTICIPATE IN AN	
16	AD.	JOINING CITY'S ADVERTISING AND	
17	PRO	DMOTION TAX."	
18			
19	BE IT ENACTED BY THE	GENERAL ASSEMBLY OF THE STATE OF ARKANSA	S:
20			
21	SECTION 1. Ar	kansas Code 26-75-701 is amended to read	as follows:
22	"26-75-701. Ta	ax authorized.	
23	<u>(a)</u> Any city	of the first class having a population of	less than five
24	thousand (5,000) inh	abitants, a portion of which has been des	ignated as an
25	Historic District an	nd is included in the National Register of	Historic Places,
26	may, by ordinance of	its governing body, levy a tax not to ex	ceed two percent
27		receipts or gross proceeds from:	
28		e renting, leasing, or otherwise furnishin	g of hotel or
29		s for profit in the city;	
30		staurants, cafes, cafeterias, and other bu	
31		lefined in the levying ordinance, engaged	
32	U	food for consumption on the premises in t	-
33		es by gift shops, a majority of whose gro	
34	-	lerived from the sale of items commonly re	
35	-	vailable for sale to tourists, as defined	in the levying
36	ordi nance.		

1	(b)(1) Any tourist attraction with total gross receipts of seven		
2	hundred fifty thousand dollars (\$750,000) or more which has a portion of the		
3	real property on which the attraction is located that abuts and adjoins a city		
4	may petition the adjoining city to be included, without annexation, in the		
5	levy and collection of the tax set forth in subsection (a) of this section.		
6	(2) Upon receipt of the petition, the governing body may pass an		
7	ordinance effective on or after January 1, 2000, levying the tax set forth in		
8	this section on the petitioning area at the same rate as that of the adjoining		
9	<u>city.</u>		
10	(3) The adjoining city shall have no authority over the		
11	petitioning attraction except as provided in this section.		
12	(4) For purposes of this section, 'tourist attraction' means:		
13	(A) A cultural or historical site;		
14	(B) A recreational or entertainment facility;		
15	(C) An area of natural phenomenon or scenic beauty;		
16	(D) A theme park;		
17	(E) An amusement or entertainment park;		
18	(F) An indoor or outdoor play or music show;		
19	(G) Botanical gardens; or		
20	(H) Cultural or educational centers."		
21			
22	SECTION 2. All provisions of this Act of a general and permanent nature		
23	are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code		
24	Revision Commission shall incorporate the same in the Code.		
25			
26	SECTION 3. If any provision of this Act or the application thereof to		
27	any person or circumstance is held invalid, such invalidity shall not affect		
28	other provisions or applications of the Act which can be given effect without		
29	the invalid provision or application, and to this end the provisions of this		
30	Act are declared to be severable.		
31			
32	SECTION 4. All laws and parts of laws in conflict with this Act are		
33	hereby repealed.		
34			
35			
36	APPROVED: 4/12/1999		

2