

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  
2 82nd General Assembly  
3 Regular Session, 1999  
4

# A Bill

Act 1313 of 1999  
337SENATE BILL

5 By: Senator Fitch  
6  
7

## For An Act To Be Entitled

9 "AN ACT TO ALLOW CERTAIN TOURIST ATTRACTIONS TO  
10 PARTICIPATE IN AN ADJOINING CITY'S ADVERTISING AND  
11 PROMOTION TAX; AND FOR OTHER PURPOSES. "

## Subtitle

13 "AN ACT TO ALLOW CERTAIN TOURIST  
14 ATTRACTIONS TO PARTICIPATE IN AN  
15 ADJOINING CITY'S ADVERTISING AND  
16 PROMOTION TAX. "  
17  
18

19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code 26-75-701 is amended to read as follows:

22 "26-75-701. Tax authorized.

23 (a) Any city of the first class having a population of less than five  
24 thousand (5,000) inhabitants, a portion of which has been designated as an  
25 Historic District and is included in the National Register of Historic Places,  
26 may, by ordinance of its governing body, levy a tax not to exceed two percent  
27 (2%) upon the gross receipts or gross proceeds from:

28 (1) The renting, leasing, or otherwise furnishing of hotel or  
29 motel accommodations for profit in the city;

30 (2) Restaurants, cafes, cafeterias, and other business  
31 establishments, as defined in the levying ordinance, engaged in the business  
32 of selling prepared food for consumption on the premises in the city; and

33 (3) Sales by gift shops, a majority of whose gross receipts or  
34 gross proceeds are derived from the sale of items commonly referred to as  
35 gifts or souvenirs available for sale to tourists, as defined in the levying  
36 ordinance.

\*MEJ053\*

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