

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 83rd General Assembly  
3 Regular Session, 2001  
4

As Engrossed: S3/8/01

# A Bill

Act 1647 of 2001  
SENATE BILL 821

5 By: Senator Fitch  
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## For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE 14-20-112  
10 PERTAINING TO COUNTY GROSS RECEIPTS TAX ON HOTELS  
11 AND RESTAURANTS; AND FOR OTHER PURPOSES.  
12

## Subtitle

13 TO AMEND ARKANSAS CODE 14-20-112  
14 PERTAINING TO COUNTY GROSS RECEIPTS TAX  
15 ON HOTELS AND RESTAURANTS.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code 14-20-112(a), pertaining to the gross receipts  
22 tax on hotels and restaurants, is amended to read as follows:

23 (a)(1)(A) *Any county in which there is located a city that levies a two*  
24 *percent (2%) gross receipts tax on hotels, motels, and restaurants as*  
25 *authorized in §§ 26-75-601 - 26-75-613 may, by ordinance of the county quorum*  
26 *court, levy a like tax at the same rate as the levying city or at a lesser*  
27 *rate upon the furnishing of hotel and motel accommodations and upon the gross*  
28 *receipts of restaurants and similar establishments located within the county*  
29 *outside the boundaries of the levying municipality.*

30 (B) Any county in which there is located a city that levies a two  
31 percent (2%) gross receipts tax on hotels, motels, and restaurants as  
32 authorized in §§ 26-75-701 - 26-75-705 may, by ordinance of the county quorum  
33 court, levy a like tax at the same rate as the levying city or at a lesser  
34 rate upon the furnishing of hotel and motel accommodations, the admission  
35 price to tourist attractions as defined in § 26-52-1001, the gross receipts of  
36 gift shops referred to in § 26-75-701, restaurants and similar establishments

1 located within any township in the county outside the boundaries of the  
2 levying municipality.

3 /s/ Fitch

6 APPROVED: 4/16/2001

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