

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 1657 of 2001  
SENATE BILL 930

5 By: Senator Fitch  
6  
7

## For An Act To Be Entitled

9 AN ACT TO EXPAND THE APPLICATION OF TITLE 26,  
10 CHAPTER 75, SUBCHAPTER 7 OF ARKANSAS CODE, TO  
11 *INCLUDE TOURIST ATTRACTIONS; AND FOR OTHER*  
12 *PURPOSES.*

## Subtitle

13  
14 AN ACT TO EXPAND THE APPLICATION OF  
15 TITLE 26, CHAPTER 75, SUBCHAPTER 7 OF  
16 ARKANSAS, CODE TO *INCLUDE TOURIST*  
17 *ATTRACTIONS.*  
18  
19  
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
22

23 *Section 1. Arkansas Code 26-75-701 is amended to read as follows:*  
24 *26-75-701. Tax authorized.*

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

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

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

35 *(3) Sales by gift shops, a majority of whose gross receipts or*  
36 *gross proceeds are derived from the sale of items commonly referred to as*

1 gifts or souvenirs available for sale to tourists, as defined in the levying  
2 ordinance; and

3 (4) Admission price to tourist attractions as defined in § 26-  
4 52-1001.

5 (b)(1) Any tourist attraction with total gross receipts of seven  
6 hundred fifty thousand dollars (\$750,000) or more which has a portion of the  
7 real property on which the attraction is located that abuts and adjoins a  
8 city may petition the adjoining city to be included, without annexation, in  
9 the levy and collection of the tax set forth in subsection (a) of this  
10 section.

11 (2) Upon receipt of the petition, the governing body may pass an  
12 ordinance effective on or after January 1, 2000, levying the tax set forth in  
13 this section on the petitioning area at the same rate as that of the  
14 adjoining city.

15 (3) The adjoining city shall have no authority over the  
16 petitioning attraction except as provided in this section.

17 (4) For purposes of this section, "tourist attraction" means:

- 18 (A) Cultural or historical sites;
- 19 (B) Recreational or entertainment facilities;
- 20 (C) Areas of natural phenomenon or scenic beauty;
- 21 (D) Theme parks;
- 22 (E) Amusement or entertainment parks;
- 23 (F) Indoor or outdoor plays or music shows;
- 24 (G) Botanical gardens; or
- 25 (H) Cultural or educational centers.

26 /s/ Fi tch

29 APPROVED: 4/16/2001