

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.

Act 1011 of the Regular Session

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007
4

As Engrossed: H3/16/07

A Bill

HOUSE BILL 2719

5 By: Representative Key
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8 **For An Act To Be Entitled**

9 AN ACT TO CLARIFY THE APPLICATION OF CERTAIN
10 TAXES ON GUIDED FISHING TRIPS; AND FOR OTHER
11 PURPOSES.
12

13 **Subtitle**

14 AN ACT TO CLARIFY THE APPLICATION OF
15 CERTAIN TAXES ON GUIDED FISHING TRIPS.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 *SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 3 is amended*
21 *to add an additional section to read as follows:*

22 *26-52-321. Fishing guide services.*

23 *(a) The excise tax levied by the Arkansas Gross Receipts Act of 1941,*
24 *§ 26-52-101 et seq., and the Arkansas Compensating Tax Act of 1949, § 26-53-*
25 *101 et seq., is levied on the gross receipts or gross proceeds derived from a*
26 *fishing guide service provided as a part of a guided fishing trip if the*
27 *fishing guide service is purchased in conjunction with the sale or lease of*
28 *taxable tangible personal property by the person providing the fishing guide*
29 *service, including without limitation:*

30 *(1) Boat or a boat motor;*

31 *(2) Fish bait; or*

32 *(3) Meals.*

33 *(b) The Director of the Department of Finance and Administration shall*
34 *promulgate rules to implement this section.*
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/s/ K

APPROVED: 4/3/2007y