

**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 274 of the Regular Session**

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009
4

A Bill

HOUSE BILL 1316

5 By: Representatives T. Baker, Overbey, Pyle, Reep
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For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE § 26-75-602 TO ADD
10 CERTAIN RENTALS TO THE LIST OF AUTHORIZED
11 MUNICIPAL SALES AND USE TAXES; AND FOR OTHER
12 PURPOSES.
13

Subtitle

14 TO AMEND ARKANSAS CODE § 26-75-602 TO
15 ADD CERTAIN RENTALS TO THE LIST OF
16 AUTHORIZED MUNICIPAL SALES AND USE
17 TAXES.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 26-75-602 is amended to read as follows:
24 26-75-602. Gross receipts taxes authorized.

25 (a) Any city of the first class, city of the second class, or
26 incorporated town by ordinance of the governing body thereof may levy a tax
27 not to exceed three percent (3%) upon the gross receipts or gross proceeds
28 identified in subsection (c) of this section.

29 (b) Any city of the first class in which is located a city park of one
30 thousand (1,000) acres or more in a like manner may levy an additional tax of
31 one percent (1%) upon the gross receipts or gross proceeds identified in
32 subsection (c) of this section. Revenues collected from this additional tax
33 shall be used by the city parks and recreation department for the promotion
34 and development of city parks and recreation areas.

35 (c) The tax authorized in this subchapter shall be upon any one (1) or



1 more of the following, as specified in the levying ordinance:

2 (1) The gross receipts or gross proceeds from renting, leasing,
3 or otherwise furnishing hotel, motel, house, cabin, bed and breakfast,
4 campground, or short-term condominium, or other similar rental accommodations
5 for sleeping, meeting, or party room facilities for profit in such city or
6 town, but such accommodations shall not include the rental or lease of such
7 accommodations for periods of thirty (30) days or more; and

8 (2) The portion of the gross receipts or gross proceeds received
9 by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants,
10 carry-out restaurants, concession stands, convenience stores, grocery store-
11 restaurants, or similar businesses as shall be defined in the levying
12 ordinance from the sale of prepared food and beverages for on-premises or
13 off-premises consumption, but such tax shall not apply to such gross receipts
14 or gross proceeds of organizations qualified under 26 U.S.C. § 501(c)(3).

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16 **APPROVED: 3/03/2009**
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