

Hall of the House of Representatives

86th General Assembly - Regular Session, 2007

Amendment Form

Subtitle of House Bill No. 1365

"REQUIRING VOTER APPROVAL OF CERTAIN TAX LEVIES."

Amendment No. 1 to House Bill No. 1365.

Amend House Bill No. 1365 as originally introduced:

Delete everything following the enacting clause and substitute the following:

"SECTION 1. Arkansas Code § 26-74-501 is amended to read as follows:
26-74-501. Levy of tax.

Any county which does not levy a tax under § 14-20-112, county gross receipts tax on hotels and restaurants, and in which there is not located a city which levies a tax under § 26-75-602 or § 26-75-701, may, by either an ordinance of the county quorum court under § 26-74-502(a) or through petition ~~pursuant to~~ under § 26-74-502(a)(b), levy a tax in the amount necessary for the payment of bonds issued or indebtedness incurred by the county public facilities board for the purposes prescribed in this subchapter, but in no event to exceed two percent (2%) upon the gross receipts or gross proceeds from either or both of the following:

(1) Gross receipts or gross proceeds from the renting, leasing, or otherwise furnishing of hotel, motel, or short term condominium rental accommodations for sleeping, meeting, or party room facilities for profit in such city, but such accommodations shall not include the rental or lease of such accommodations for periods of thirty (30) days or more;

(2) Portions of gross receipts or gross proceeds received by restaurants, cafes, cafeterias, delis, drive-in restaurants, carry-out restaurants, concession stands, convenience stores, grocery store-restaurants, and similar businesses as shall be defined in the levying ordinance, from the sale of prepared food and beverages for on-premises or off-premises consumption, but such tax shall not apply to such gross receipts or gross proceeds of fraternal organizations qualified under section 501(c)(3) of the federal Internal Revenue Code.

SECTION 2. Arkansas Code § 26-74-502 is amended to read as follows:
26-74-502. Petitions requesting an election.

(a)(1) If a county quorum court enacts an ordinance levying a tax under § 26-74-501, the quorum court shall submit the question of the levying of the tax to the electors.

(2) The election shall be held within one hundred twenty (120) days of the enacting of the ordinance.

(3) The tax shall be levied upon approval of a majority of the



qualified electors voting on the issue at the election.

~~(a)~~(b)(1) If petitions are filed requesting an election for an initiated ordinance levying the tax authorized under this subchapter or if a county quorum court enacts an ordinance levying a tax under § 26-74-501, the quorum court shall submit the question of the levying of the tax to the electors.

(2) The petitions must be signed by not less than five hundred (500) electors of the county.

(3) The election shall be held within one hundred twenty (120) days of the filing of the petitions.

(4) The tax shall be levied upon approval of a majority of the qualified electors voting on the issue at the election.

~~(b)~~(c)(1) If petitions requesting a referendum election are filed, the quorum court levying a tax under this subchapter shall submit the question of the levying of the tax to the electors.

(2) The petitions must be signed by not less than five hundred (500) electors of the county and must be filed with the quorum court within thirty (30) days after the adoption of the ordinance levying the tax.

SECTION 3. Arkansas Code § 26-75-602(a), concerning certain authorized gross receipts taxes, is amended to read as follows:

(a)(1) Any city of the first class, city of the second class, or incorporated town may, by ordinance of the governing body ~~thereof~~, levy a tax not to exceed three percent (3%) upon the gross receipts or gross proceeds identified in subsection (c) of this section.

(2)(A) If the governing body enacts an ordinance levying a tax under this section, the governing body shall submit the question of the levying of the tax to the electors.

(B) The election shall be held within one hundred twenty (120) days of the enacting of the ordinance.

(C) The tax shall be levied upon approval of a majority of the qualified electors voting on the issue at the election.”

The Amendment was read _____

By: Representative Key

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Chief Clerk