

**ARKANSAS SENATE**  
87th General Assembly - Regular Session, 2009  
**Amendment Form**

\*\*\*\*\*

**Subtitle of Senate Bill No. 2**

"TO REPEAL THE GROSS RECEIPTS TAX ON MINI-WAREHOUSE AND SELF-STORAGE  
RENTAL SERVICES UPON CERTAIN CONDITIONS."

\*\*\*\*\*

**Amendment No. 1 to Senate Bill No. 2.**

Amend Senate Bill No. 2 as originally introduced:

Page 1, delete all the language below the enacting clause and substitute the following language:

"SECTION 1. Arkansas Code § 26-52-316(a), concerning services subject to the gross receipts tax, is amended to read as follows:

26-52-316. Services subject to tax.

(a) The gross proceeds or gross receipts derived from the following services are subject to this chapter:

- (1) Wrecker and towing services;
- (2) Collection and disposal of solid wastes;
- (3) The cleaning of parking lots and gutters;
- (4) Dry cleaning and laundry services;
- (5) Industrial laundry services;
- ~~(6) Mini warehouse and self storage rental services;~~
- ~~(7)~~(6) Body piercing, tattooing, and electrolysis services;
- ~~(8)~~(7) Pest control services;
- ~~(9)~~(8) Security and alarm monitoring services;
- ~~(10)~~(9) Boat storage and docking fees;
- ~~(11)~~(10) The furnishing of camping spaces or trailer spaces at public or privately-owned campgrounds, except for federal campgrounds, on less than a month-to-month basis;
- ~~(12)~~(11) Locksmith services; and
- ~~(13)~~(12) Pet grooming and kennel services.

SECTION 2. Arkansas Code § 26-52-316, concerning the imposition of the gross receipts tax on services, is amended to add a new subsection to read as follows:

(c)(1) The gross receipts tax levied on mini-warehouse and self-storage rental services shall be at the same rate as the services subject to the gross receipts tax under subsection (a) of this section.

(2) Effective July 1, 2010, in lieu of the gross receipts tax



levied on mini-warehouse and self-storage rental services that may be levied under §§ 26-52-301 and 26-52-302, and under subdivision (c)(1) of this section, there is levied a tax of three percent (3%) on the gross receipts or gross proceeds on mini-warehouse and self-storage rental services.

(3) Effective July 1, 2011, the gross receipts tax levied on mini-warehouse and self-storage rental services that may be levied under §§ 26-52-301, 26-52-302, and under this section is repealed."

The Amendment was read the first time, rules suspended and read the second time and \_\_\_\_\_

By: Senator Glover

LMG/LMG - 01-28-2009 13:06

LMG157

\_\_\_\_\_  
Secretary