

# ARKANSAS SENATE

88th General Assembly - Regular Session, 2011

## Amendment Form

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### Subtitle of Senate Bill No. 180

TO REQUIRE VOTER APPROVAL OF CERTAIN TAX LEVIES AND TO MAKE  
TECHNICAL CORRECTIONS.

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### Amendment No. 1 to Senate Bill No. 180

Amend Senate Bill No. 180 as originally introduced:

Immediately following SECTION 4, add two additional sections to read as follows:

"SECTION 5. Arkansas Code § 26-75-701(b), concerning the sales tax authorized on hotels and restaurants, is amended to read as follows:

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

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

(3) The adjoining city ~~shall have no~~ does not have authority over the petitioning tourist attraction except as provided in this section.

(4) As used in this section, "tourist attraction" means:

- (A) A cultural or historical site;
- (B) A recreational or entertainment facility;
- (C) An area of natural phenomena or scenic beauty;
- (D) A theme park;
- (E) An amusement or entertainment park;
- (F) An indoor or outdoor play or music show;
- (G) A botanical garden; or
- (H) A cultural or educational center.

SECTION 6. Arkansas Code § 26-75-702 is amended to read as follows:

26-75-702. Election required.

~~(a) The~~ If a governing body of a city enacts an ordinance levying a tax under § 26-75-701, the governing body ~~of a city~~ levying the tax ~~authorized in this subchapter~~ shall submit the question of levying ~~such a~~ the tax to the electors of the city, ~~if petitions signed by not less than five hundred (500) qualified electors of the city requesting an election are filed with the governing body of the city within thirty (30) days after the adoption of the ordinance levying the tax.~~



(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 question at the election.”

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

By: Senator J. Key  
JLL/JLL - 01/31/11 08:30  
JLL065

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Secretary