

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.

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

A Bill

HOUSE BILL 1317

4
5 By: Representatives T. Baker, Overbey, Pyle, Reep

For An Act To Be Entitled

9 AN ACT CONCERNING THE PROMOTION AND DEVELOPMENT
10 OF CITY PARKS AND RECREATION AREAS; AND FOR OTHER
11 PURPOSES.

Subtitle

14 CONCERNING THE PROMOTION AND DEVELOPMENT
15 OF CITY PARKS AND RECREATION AREAS.

16
17
18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

19
20 SECTION 1. Arkansas Code 26-75-602(b), concerning gross receipts
21 taxes, is amended to read as follows:

22 (b) Any city of the first class ~~in which is located a city park of one~~
23 ~~thousand (1,000) acres or more~~ , city of the second class, or incorporated
24 town in a like manner may levy an additional tax of one percent (1%) upon the
25 gross receipts or gross proceeds identified in subsection (c) of this
26 section. Revenues collected from this additional tax shall be used by the
27 city parks and recreation department for the promotion and development of
28 city parks and recreation areas.

