

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
4

As Engrossed: S1/29/09 S3/2/09

A Bill

SENATE BILL 2

5 By: Senator Glover
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For An Act To Be Entitled

9 AN ACT TO REPEAL THE GROSS RECEIPTS TAX ON MINI-
10 WAREHOUSE AND SELF-STORAGE RENTAL SERVICES UPON
11 CERTAIN CONDITIONS; AND FOR OTHER PURPOSES.
12

Subtitle

14 TO REPEAL THE GROSS RECEIPTS TAX ON
15 MINI-WAREHOUSE AND SELF-STORAGE RENTAL
16 SERVICES UPON CERTAIN CONDITIONS.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 *SECTION 1. Arkansas Code § 26-52-316(a), concerning services subject*
22 *to the gross receipts tax, is amended to read as follows:*

23 *26-52-316. Services subject to tax.*

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

26 *(1) Wrecker and towing services;*

27 *(2) Collection and disposal of solid wastes;*

28 *(3) The cleaning of parking lots and gutters;*

29 *(4) Dry cleaning and laundry services;*

30 *(5) Industrial laundry services;*

31 ~~*(6) Mini warehouse and self-storage rental services;*~~

32 ~~*(7)(6) Body piercing, tattooing, and electrolysis services;*~~

33 ~~*(8)(7) Pest control services;*~~

34 ~~*(9)(8) Security and alarm monitoring services;*~~

35 ~~*(10)(9) Boat storage and docking fees;*~~

36 ~~*(11)(10) The furnishing of camping spaces or trailer spaces at*~~



1 public or privately-owned campgrounds, except for federal campgrounds, on
2 less than a month-to-month basis;

3 ~~(12)~~(11) Locksmith services; and

4 ~~(13)~~(12) Pet grooming and kennel services.

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

10 (c)(1) The gross proceeds or gross receipts derived from mini-
11 warehouse and self-storage rental services are subject to this chapter.

12 (2) Effective July 1, 2011, the gross receipts tax levied on
13 mini-warehouse and self-storage rental services levied under §§ 26-52-301,
14 26-52-302, and under this section is repealed.

15 /s/ Glover
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