

1 State of Arkansas As Engrossed: S2/20/19 S3/7/19 H3/18/19

2 92nd General Assembly

# A Bill

3 Regular Session, 2019

SENATE BILL 203

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5 By: Senator Teague

6 By: Representative Gonzales

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## For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW PERTAINING TO MUNICIPAL  
10 ADVERTISING AND PROMOTION TAXES; TO DECLARE AN  
11 EMERGENCY; AND FOR OTHER PURPOSES.

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## Subtitle

15 TO AMEND THE LAW PERTAINING TO MUNICIPAL  
16 ADVERTISING AND PROMOTION TAXES; AND TO  
17 DECLARE AN EMERGENCY.

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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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23 SECTION 1. Arkansas Code § 26-75-602(c), concerning municipal advertising  
24 and promotion taxes, is amended to read as follows:

25 (c) The tax authorized in this subchapter shall be upon any one (1) or  
26 more of the following, as specified in the levying ordinance:

27 (1) The gross receipts or gross proceeds from renting, leasing,  
28 or otherwise furnishing hotel, motel, house, cabin, bed and breakfast,  
29 campground, condominium, or other similar rental accommodations for sleeping,  
30 meeting, or party room facilities for profit in such city or town, but such  
31 accommodations shall not include the rental or lease of such accommodations  
32 for periods of thirty (30) days or more; ~~and~~

33 (2) The portion of the gross receipts or gross proceeds received  
34 by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants,  
35 carry-out restaurants, concession stands, convenience stores, grocery store-  
36 restaurants, or similar businesses as shall be defined in the levying



1 ordinance from the sale of prepared food and beverages for on-premises or  
2 off-premises consumption, but such tax shall not apply to such gross receipts  
3 or gross proceeds of organizations qualified under 26 U.S.C. § 501(c)(3); and  
4 (3) The admission price to a state park located within the  
5 municipal boundary of the city or town.

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7 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
8 General Assembly of the State of Arkansas that the parks and tourism industry  
9 is a vital contributor to the Arkansas economy; that current provisions of  
10 state law regarding the taxation of certain parks inhibit the revenues  
11 available to support parks and tourism at the local level; that this act  
12 amends current tax law to encourage the growth and development of the parks  
13 and tourism industry in Arkansas by providing additional revenues that may be  
14 used to promote and support local parks and tourist attractions; and that  
15 this act is immediately necessary to enable local governments to obtain  
16 revenue in an efficient and effective manner to support the parks and tourism  
17 industry. Therefore, an emergency is declared to exist, and this act being  
18 necessary for the preservation of the public peace, health, and safety shall  
19 become effective on April 1, 2019.

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22 /s/Teague  
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