

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023

A Bill

HOUSE BILL 1627

4
5 By: Representatives J. Moore, McCollum, Beaty Jr., B. McKenzie, Wardlaw, K. Brown, John Carr,
6 Cavanaugh, Haak, Hollowell, Jean, Lundstrum, Lynch, J. Mayberry, McGrew, Rye, Warren, Andrews,
7 M. Brown, Gramlich, Milligan, Puryear, Richmond, Furman, Gonzales
8 By: Senators Hill, Hester, Dees, Gilmore, J. Dotson, Flippo, B. Johnson, M. Johnson, M. McKee, J.
9 Payton, C. Penzo, Rice, Stone, G. Stubblefield, D. Wallace

For An Act To Be Entitled

10
11 AN ACT TO CLARIFY THAT MEMBERSHIP DUES PAID TO
12 HUNTING OR FISHING CLUBS ARE EXEMPT FROM SALES TAX;
13 AND FOR OTHER PURPOSES.
14

Subtitle

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17 TO CLARIFY THAT MEMBERSHIP DUES PAID TO
18 HUNTING OR FISHING CLUBS ARE EXEMPT FROM
19 SALES TAX.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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25 SECTION 1. Arkansas Code § 26-52-301(5) and (6), concerning the levy
26 of gross receipts tax on the purchase of certain tickets or admission to
27 places of amusement or certain dues and membership fees, are amended to read
28 as follows:

29 (5)(A) Tickets or admissions to places of amusement or to
30 athletic, entertainment, or recreational events, or fees for access to or the
31 use of amusement, entertainment, athletic, or recreational facilities.

32 (B) Membership dues paid to a hunting or fishing club that
33 are paid to obtain access to land for the primary purpose of hunting or
34 fishing are excluded from the tax levied in subdivision (5)(A) of this
35 section;

36 (6)(A) Dues and membership fees to:



1 (i) Health spas, health clubs, and fitness clubs;
2 and

3 (ii) Private clubs within the meaning of § 3-9-202
4 which hold any permit from the Alcoholic Beverage Control Board allowing the
5 sale, dispensing, or serving of alcoholic beverages of any kind on the
6 premises.

7 (B)(i) Except as provided in subdivision (6)(B)(ii) of
8 this section, the gross receipts derived from services provided by or through
9 a health spa, health club, fitness club, or private club shall not be subject
10 to gross receipts tax unless the service is specifically enumerated as a
11 taxable service under this chapter.

12 (ii) The gross receipts derived by a private club
13 from the charges to members for the preparation and serving of mixed drinks
14 or for the cooling and serving of beer and wine shall be subject to gross
15 receipts tax as well as any supplemental taxes as provided by law.

16 (C) Membership dues paid to a hunting or fishing club that
17 are paid to obtain access to land for the primary purpose of hunting or
18 fishing are excluded from the tax levied in subdivision (6)(A) of this
19 section;

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21 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
22 first day of the calendar quarter following the effective date of this act.

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25 APPROVED: 4/10/23
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