

ARKANSAS SENATE
83rd General Assembly - Regular Session, 2001
Amendment Form

Subtitle of Senate Bill No. 821

"TO AMEND ARKANSAS CODE 14-20-112 PERTAINING TO COUNTY GROSS RECEIPTS
TAX ON HOTELS AND RESTAURANTS."

Amendment No. 1 to Senate Bill No. 821.

Amend Senate Bill No. 821 as originally introduced:

Page 1, line 21, delete "14-20-112(a)(1)" and substitute "14-20-112(a)"

AND

Page 1, delete lines 23 through 32 and substitute the following:

"(a)(1)(A) Any county in which there is located a city that levies a two percent (2%) gross receipts tax on hotels, motels, and restaurants as authorized in §§ 26-75-601 - 26-75-613 may, by ordinance of the county quorum court, levy a like tax at the same rate as the levying city or at a lesser rate upon the furnishing of hotel and motel accommodations and upon the gross receipts of restaurants and similar establishments located within the county outside the boundaries of the levying municipality.

(B) Any county in which there is located a city that levies a two percent (2%) gross receipts tax on hotels, motels, and restaurants as authorized in §§ 26-75-701 - 26-75-705 may, by ordinance of the county quorum court, levy a like tax at the same rate as the levying city or at a lesser rate upon the furnishing of hotel and motel accommodations, the admission price to tourist attractions as defined in § 26-52-1001, the gross receipts of gift shops referred to in § 26-75-701, restaurants and similar establishments located within any township in the county outside the boundaries of the levying municipality."

.RRS608

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

By: Senator Fitch
LH/RRS
RRS608

Secretary