

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

Subtitle of Senate Bill No. 930

"AN ACT TO EXPAND THE APPLICATION OF TITLE 26, CHAPTER 75, SUBCHAPTER 7
OF ARKANSAS, CODE TO INCLUDE TOWNSHIPS ADJACENT TO THE CITY AND TO
INCLUDE TOURIST ATTRACTIONS LOCATED WITHIN THE CITY OR THE ADJACENT
TOWNSHIPS."

Amendment No. 1 to Senate Bill No. 930.

Amend Senate Bill No. 930 as originally introduced:

Page 1, delete lines 11 through 13 and substitute "INCLUDE TOURIST
ATTRACTIONS; AND FOR OTHER"

AND

Page 1, line 19, delete "TOWNSHIPS"

AND

Page 1, delete lines 20 through 22 and substitute "TOURIST ATTRACTIONS."

AND

Delete Section 1 and substitute the following:

"Section 1. Arkansas Code 26-75-701 is amended to read as follows:
26-75-701. Tax authorized.

(a) Any city of the first class having a population of less than five thousand (5,000) inhabitants, a portion of which has been designated as a historic district and is included on the National Register of Historic Places, by ordinance of its governing body, may levy a tax not to exceed two percent (2%) upon the gross receipts or gross proceeds from:

(1) The renting, leasing, or otherwise furnishing of hotel or motel accommodations for profit in the city;

(2) Restaurants, cafes, cafeterias, and other business establishments, as defined in the levying ordinance, engaged in the business of selling prepared food for consumption on the premises in the city; ~~and~~

(3) Sales by gift shops, a majority of whose gross receipts or gross proceeds are derived from the sale of items commonly referred to as gifts or souvenirs available for sale to tourists, as defined in the levying

ordinance; and

(4) Admission price to tourist attractions as defined in § 26-52-1001.

(b)(1) Any tourist attraction with total gross receipts of seven hundred fifty thousand dollars (\$750,000) or more which has a portion of the real property on which the attraction is located that abuts and adjoins a city may petition the adjoining city to be included, without annexation, in the levy and collection of the tax set forth in subsection (a) of this section.

(2) Upon receipt of the petition, the governing body may pass an ordinance effective on or after January 1, 2000, levying the tax set forth in this section on the petitioning area at the same rate as that of the adjoining city.

(3) The adjoining city shall have no authority over the petitioning attraction except as provided in this section.

(4) For purposes of this section, "tourist attraction" means:

- (A) Cultural or historical sites;
- (B) Recreational or entertainment facilities;
- (C) Areas of natural phenomenon or scenic beauty;
- (D) Theme parks;
- (E) Amusement or entertainment parks;
- (F) Indoor or outdoor plays or music shows;
- (G) Botanical gardens; or

(H) Cultural or educational centers."

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

By: Senator Fitch

LH/RRS

RRS609

Secretary