

# Hall of the House of Representatives

86th General Assembly - Regular Session, 2007

## Amendment Form

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### Subtitle of House Bill No. 2719

"AN ACT TO CLARIFY THE APPLICATION OF CERTAIN TAXES ON GUIDED FISHING TRIPS."

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### Amendment No. 1 to House Bill No. 2719.

Amend House Bill No. 2719 as originally introduced:

Page 1, delete lines 20 through 21, and substitute the following:

"SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 3 is amended to add an additional section to read as follows:

26-52-321. Fishing guide services.

(a) The excise tax levied by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., and the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq., is levied on the gross receipts or gross proceeds derived from a fishing guide service provided as a part of a guided fishing trip if the fishing guide service is purchased in conjunction with the sale or lease of taxable tangible personal property by the person providing the fishing guide service, including without limitation:

- (1) Boat or a boat motor;
- (2) Fish bait; or
- (3) Meals.

(b) The Director of the Department of Finance and Administration shall promulgate rules to implement this section."



The Amendment was read \_\_\_\_\_

By: Representative Key  
LMG/KSW - 03-15-2007 09:17  
LMG226

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Chief Clerk