ARKANSAS SENATE

87th General Assembly - Regular Session, 2009

Amendment Form

Subtitle of Senate Bill No. 2 "TO REPEAL THE GROSS RECEIPTS TAX ON MINI-WAREHOUSE AND SELF-STORAGE RENTAL SERVICES UPON CERTAIN CONDITIONS."

Amendment No. 1 to Senate Bill No. 2.

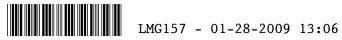
Amend Senate Bill No. 2 as originally introduced:

Page 1, delete all the language below the enacting clause and substitute the following language:

"SECTION 1. Arkansas Code § 26-52-316(a), concerning services subject to the gross receipts tax, is amended to read as follows:

26-52-316. Services subject to tax.

- (a) The gross proceeds or gross receipts derived from the following services are subject to this chapter:
 - (1) Wrecker and towing services;
 - (2) Collection and disposal of solid wastes;
 - (3) The cleaning of parking lots and gutters;
 - (4) Dry cleaning and laundry services;
 - (5) Industrial laundry services;
 - (6) Mini-warehouse and self-storage rental services;
 - (7)(6) Body piercing, tattooing, and electrolysis services;
 - (8)(7) Pest control services;
 - (9)(8) Security and alarm monitoring services;
 - (10)(9) Boat storage and docking fees;
- (11)(10) The furnishing of camping spaces or trailer spaces at public or privately-owned campgrounds, except for federal campgrounds, on less than a month-to-month basis;
 - (12)(11) Locksmith services; and
 - (13)(12) Pet grooming and kennel services.
- Arkansas Code § 26-52-316, concerning the imposition of the gross receipts tax on services, is amended to add a new subsection to read as follows:
- (c)(1) The gross receipts tax levied on mini-warehouse and selfstorage rental services shall be at the same rate as the services subject to the gross receipts tax under subsection (a) of this section.
 - (2) Effective July 1, 2010, in lieu of the gross receipts tax



levied on mini-warehouse and self-storage rental services that may be levied under §§ 26-52-301 and 26-52-302, and under subdivision (c)(1) of this section, there is levied a tax of three percent (3%) on the gross receipts or gross proceeds on mini-warehouse and self-storage rental services.

(3) Effective July 1, 2011, the gross receipts tax levied on mini-warehouse and self-storage rental services that may be levied under §§ 26-52-301, 26-52-302, and under this section is repealed."

The Amendment was read the first time, rules suspended and read the second time and	
By: Senator Glover	
LMG/LMG - 01-28-2009 13:06	
LMG157	Secretary