

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

HOUSE BILL

1198

By: Representatives McCuiston and Jones

For An Act To Be Entitled

"AN ACT TO REPEAL ARKANSAS CODE 26-75-216(b) AND THEREBY PROVIDE THAT THE MUNICIPAL SALES TAX SHALL BE APPLICABLE TO ALL SALES OF ITEMS AND SERVICES BY A BUSINESS LOCATED IN A LEVYING CITY; TO REPEAL ARKANSAS CODE 26-74-212(b) AND THEREBY PROVIDE THAT THE COUNTY SALES TAX SHALL BE APPLICABLE TO ALL SALES OF ITEMS AND SERVICES BY A BUSINESS LOCATED IN THE LEVYING COUNTY; AND FOR OTHER PURPOSES."

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Paragraph (b) of Section 26-75-216 of the Arkansas Code Annotated is hereby repealed.

SECTION 2. Paragraph (b) of Section 26-74-212 of the Arkansas Code Annotated is hereby repealed.

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 4. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.