

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

SENATE BILL

67

By: Senator Walters

For An Act To Be Entitled

"AN ACT TO AUTHORIZE CITIES TO LEVY A SALES TAX ON
GOODS AND SERVICES SOLD ON THE PREMISES OF THEIR AIRPORTS;
AND FOR OTHER PURPOSES."

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

SECTION 1. (a) Every first class city, second class city, and incorporated town may, by its ordinance, levy a tax of not more than twenty-five dollars (\$25.00) on all sales of goods or services on the premises of its municipal airport in excess of two thousand five hundred dollars (\$2,500).

(b) The tax shall be collected in the manner prescribed by ordinance and shall be used for the maintenance, operation, or construction of the airport facility.

SECTION 2. 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.

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 All laws and parts of laws in conflict with this act are hereby repealed.