

State of Arkansas

77th General Assembly

A Bill

HOUSE BILL

Third Extraordinary Session, 1989

CALL ITEM

1098

By: Representative Givens

For An Act To Be Entitled

"AN ACT TO PROVIDE THAT WHEN ANY CITY LEVIES A SALES TAX ON HOTELS AND RESTAURANTS AND DEDICATES THE TAX FOR CITY PARKS THE FUNDS SHALL NOT BE DEPOSITED IN THE CITY ADVERTISING AND PROMOTION FUND BUT SHALL BE DEPOSITED INTO A SPECIAL FUND TO BE DISBURSED BY THE MAYOR UPON APPROVAL OF THE CITY COUNCIL; AND FOR OTHER PURPOSES."

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

SECTION 1. When the electors of any city levy a gross receipts tax on hotels and restaurants, and the ballot dedicates the tax for the development, construction and maintenance of city parks, the proceeds of the tax shall not be deposited into the city advertising and promotion fund but shall be deposited into a special fund to be used for the development, construction and maintenance of city parks. The funds shall be disbursed by the mayor upon approval of the city council.

SECTION 2. All laws and parts of laws in conflict with this Act are hereby repealed.

SECTION 3. 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 4. Emergency. It is hereby found and determined by the General Assembly that the qualified electors of cities should be granted the authority to dedicate the local sales tax on hotels and restaurants for the purpose of development, construction and maintenance of city parks, and in such instance the mayor should disburse the funds upon approval of the city council; that

this Act so provides; and that this Act should go into effect immediately because some cities are presently considering the proposal. Therefore, an emergency is hereby declared to exist and this Act being immediately necessary for the preservation of the public peace, health and safety shall be in full force and effect from and after its passage and approval.