

1 **State of Arkansas**

2 **78th General Assembly**

3 **Regular Session, 1991**

4 **By: Representative D. Wood**

A Bill

HOUSE BILL 1411

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7 **For An Act To Be Entitled**

8 *"AN ACT TO AMEND ARKANSAS CODE 26-75-602(d) (1) TO LIMIT
9 THE APPLICATION OF THE VARIOUS TAXES BY EXEMPTING MOTION
10 PICTURE THEATERS THEREFROM; AND FOR OTHER PURPOSES."*

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

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14 SECTION 1. Arkansas Code 26-75-602(d) (1) is amended to read as follows:

15 "(d) (1) Any city of the first class may, by ordinance of the governing
16 body thereof, levy a tax not to exceed three percent (3%) upon:

17 (A) The gross receipts or gross proceeds from the renting, leasing, or
18 otherwise furnishing of hotel, motel, or short term condominium rental
19 accommodations for sleeping, meeting, or party room facilities for profit in
20 such city, but such accommodations shall not include the rental or lease of
21 such accommodations for periods of thirty (30) days or more;

22 (B) The portion of the gross receipts or gross proceeds received by
23 restaurants, cafes, cafeterias, delis, drive-in restaurants, carry-out
24 restaurants, concession stands, convenience stores, grocery store-restaurants,
25 and similar businesses as shall be defined in the levying ordinance, from the
26 sale of prepared food and beverages for on or off-premises consumption, but
27 such tax shall not apply to such gross receipts or gross proceeds of: (i)
28 fraternal organizations qualified under Section 501(c) (3) of the Federal
29 Internal Revenue Code, or (ii) motion picture theaters."

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31 SECTION 2. All provisions of this Act of a general and permanent nature
32 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
33 Revision Commission shall incorporate the same in the
34 Code.

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1 SECTION 3. If any provision of this Act or the application thereof to
2 any person or circumstance is held invalid, such invalidity shall not affect
3 other provisions or applications of the Act which can be given effect without
4 the invalid provision or application, and to this end the provisions of this
5 Act are declared to be severable.

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7 SECTION 4. All laws and parts of laws in conflict with this Act are
8 hereby repealed.

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10 */s/Doug Wood*

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