

1 **State of Arkansas**
2 **78th General Assembly**
3 **Regular Session, 1991**
4 **By: Representative Mahony**

A Bill

HOUSE BILL

For An Act To Be Entitled

8 "AN ACT TO AMEND TITLE 26, CHAPTER 75, SUBCHAPTER 6 OF THE
9 ARKANSAS CODE OF 1987 TO PERMIT THE LEVY OF A ONE PERCENT
10 (1%) TAX FOR IMPROVEMENT OF CITY PARKS UNDER THE DOMAIN OF
11 THE CITY; AND FOR OTHER PURPOSES."

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

14
15 SECTION 1. Subsection (b) of Arkansas Code §26-75-602 is hereby amended
16 to read as follows:

17 "(b) Any city of the first class in which is located a city park of one
18 thousand (1,000) acres or more or which has domain and control of a city park
19 of one thousand (1,000) acres or more, may, in a like manner, levy an
20 additional tax of one percent (1%) upon the gross receipts or gross proceeds
21 from the renting, leasing, or otherwise furnishing of hotel or motel
22 accommodations for profit in the city or upon the gross receipts or gross
23 proceeds of restaurants, cafes, cafeterias, and other establishments engaged
24 in the business of selling prepared food for consumption on the premises in
25 the city. Revenues collected from this additional tax shall be used and
26 controlled by the city parks and recreation department for the promotion and
27 development of city parks and recreation areas."

28
29 SECTION 2. All provisions of this act of a general and permanent nature
30 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
31 Revision Commission shall incorporate the same in the Code.

32
33 SECTION 3. If any provision of this act or the application thereof to
34 any person or circumstance is held invalid, such invalidity shall not affect
35 other provisions or applications of the act which can be given effect without

1 the invalid provision or application, and to this end the provisions of this
2 act are declared to be severable.

3

4 SECTION 4. All laws and parts of laws in conflict with this act are
5 hereby repealed.

6

7

8

9

10

11

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34