State of Arkansas
78th General Assembly
Regular Session, 1991

A Bill

HOUSE BILL 1954

By: Representative Teague

For An Act To Be Entitled

"AN ACT TO PROVIDE THAT ALL SALES WHICH ARE SUBJECT TO THE TOURISM GROSS RECEIPTS TAX SHALL NOT BE SUBJECT TO *SHORT TERM RENTAL* TAX LEVIED BY THE STATE; AND FOR OTHER PURPOSES."

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

SECTION 1. Ark. Code Ann. § 26-52-310 is hereby amended to add paragraph (f) to read as follows:

"(f) The one percent (1%) tax levied by this section shall not apply to short term rentals of tangible personal property which are subject to the two percent (2%) tourism gross receipts tax levied by Ark. Code Ann. § 26-52-1001 et seq."

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

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 All laws and parts of laws in conflict with this Act are hereby repealed.

/s/Bob Teague