

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **First Extraordinary Session, 1992**  
4 **By: Representative Dietz**

# A Bill

Call Item

**HOUSE BILL**

## For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 26-75-602 (a) (1) (C) TO  
9 AUTHORIZE FIRST CLASS CITIES A PORTION OF WHICH HAS BEEN  
10 DESIGNATED AS A HISTORIC DISTRICT TO LEVY A HOTEL AND  
11 RESTAURANT SALES TAX NOT TO EXCEED TWO PERCENT (2%) IN  
12 ADDITION TO THE OTHER TAXES AUTHORIZED IN SUBCHAPTER 6 OF  
13 CHAPTER 75 OF TITLE 26 OF THE ARKANSAS CODE; AND FOR OTHER  
14 PURPOSES."

15

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

17

18 SECTION 1. Arkansas Code 26-75-602 (a) (1) (C) is hereby amended to read  
19 as follows:

20 "(C) Any city of the first class, a portion of which has been  
21 designated as an historic district and is included in the National Register of  
22 Historic Places, may, in addition to any other tax authorized by this  
23 subchapter, by ordinance of the governing body thereof, levy a tax of not to  
24 exceed two percent (2%) upon the gross receipts or gross proceeds from the  
25 renting, leasing, or otherwise furnishing of hotel or motel accommodations for  
26 profit in the city, or upon the gross receipts or gross proceeds of  
27 restaurants, cafes, cafeterias, and other business establishments as defined  
28 in the levying ordinance, engaged in the business of selling prepared food for  
29 consumption on the premises in the city."

30

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 Code.

34

35 SECTION 3. If any provision of this act or the application thereof to

**jmb750**

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

5

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7 hereby repealed.

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

35

