

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995

A Bill

HOUSE BILL 1199

4 By: Representative Schexnayder

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For An Act To Be Entitled

8 "AN ACT TO AMEND ARK. CODE ANN. §§ 26-52-301(3)(B) AND 26-
9 52-1002 TO PROVIDE THAT THE RENTAL OF CONDOMINIUMS,
10 TOWNHOUSES, RENTAL HOUSES AND OTHER ACCOMMODATIONS BY ANY
11 ENTITY TO TRANSIENT GUESTS IS A TAXABLE SERVICE; AND FOR
12 OTHER PURPOSES."

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Subtitle

14 "AN ACT TO PROVIDE THAT THE RENTAL OF
15 CONDOMINIUMS, TOWNHOUSES, HOUSES OR
16 OTHER ACCOMMODATIONS TO TRANSIENT GUESTS
17 IS A TAXABLE SERVICE."
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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22 SECTION 1. Ark. Code Ann. §26-52-301(3)(B) is hereby amended to read
23 as follows:

24 "(B) Service of furnishing rooms, suites, condominiums, townhouses,
25 rental houses or other accommodations by hotels, apartment hotels, lodging
26 houses, tourist camps, tourist courts, property management companies or any
27 other provider of accommodations to transient guests; the term transient
28 guests being defined for the purpose hereof as those who rent accommodations
29 other than their regular place of abode on less than a month-to-month basis;"

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31 SECTION 2. Ark. Code Ann. §26-52-1002(1)(A) is hereby amended to read
32 as follows:

33 "(1)(A)(i) The service of furnishing condominiums, townhouses, or
34 rental houses to transient guests.

35 (ii) The service of furnishing guest rooms, suites, or other

1 accommodations by hotels, motels, lodging houses, tourist camps, tourist
2 courts, property management companies or any other provider of accommodations
3 to transient guests."

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5 SECTION 3. All provisions of this act of a general and permanent
6 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
7 Code Revision Commission shall incorporate the same in the Code.

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9 SECTION 4. If any provision of this act or the application thereof to
10 any person or circumstance is held invalid, such invalidity shall not affect
11 other provisions or applications of the act which can be given effect without
12 the invalid provision or application, and to this end the provisions of this
13 act are declared to be severable.

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

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18 SECTION 6. Emergency. It is hereby found and determined by the
19 General Assembly that recent court decisions resulted in disparate treatment
20 by requiring hotels, motels and lodging houses furnishing lodging to
21 transient guests to collect sales tax on such lodging while property
22 management companies which provide similar services are not taxed; that this
23 act is necessary to specify that these provisions of law apply to all
24 entities which furnish accommodations of any type to transient guests and is
25 designed to correct the current unequal treatment. Therefore, an emergency
26 is declared to exist and this act being necessary for the preservation of
27 the public peace, health and safety shall be in full force and effect from
28 and after July 1, 1995.

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