

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

A Bill

HOUSE BILL 1375

4 By: Representatives Lynn, Jones, Thomas, Wooldridge, Horn, Curran, Bennett,
5 McJunkin, Luker, and Sheppard

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For An Act To Be Entitled

9 "AN ACT TO AMEND ARKANSAS CODE 26-75-602 TO INCLUDE ALL
10 MUNICIPALITIES IN STATUTORY PROVISIONS ALLOWING TAX ON
11 HOTELS AND RESTAURANTS."

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Subtitle

14 "TO AMEND ARKANSAS CODE 26-75-602 TO
15 INCLUDE ALL MUNICIPALITIES IN STATUTORY
16 PROVISIONS ALLOWING TAX ON HOTELS AND
17 RESTAURANTS."

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

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

22 "(a) Any city of the first class or city of the second class or
23 incorporated town may, by ordinance of the governing body thereof, levy a tax
24 not to exceed three percent (3%) upon the gross receipts or gross proceeds
25 identified in subsection (c) of this section."

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27 SECTION 2. Arkansas Code Annotated §26-75-602(c)(1) is amended to read
28 as follows:

29 "(1) The gross receipts or gross proceeds from renting, leasing, or
30 otherwise furnishing hotel, motel, or short-term condominium rental
31 accommodations for sleeping, meeting, or party room facilities for profit in
32 such city or town, but such accommodations shall not include the rental or
33 lease of such accommodations for periods of thirty (30) days or more; and"

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35 SECTION 3. All provisions of this act of a general and permanent

1 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas
2 Code Revision Commission shall incorporate the same in the Code.

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

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11 hereby repealed.

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