

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

A Bill

HOUSE BILL 1563

4 By: Representative K. Wood

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For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 3-9-223 TO ALLOW CITIES
9 AND COUNTIES WHO LEVY AN ADDITIONAL SUPPLEMENTAL ALCOHOLIC
10 BEVERAGE TAX ON PRIVATE CLUBS TO USE IT FOR ECONOMIC
11 DEVELOPMENT PURPOSES; AND FOR OTHER PURPOSES."

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Subtitle

14 "TO ALLOW CITIES AND COUNTIES TO LEVY AN
15 ADDITIONAL SUPPLEMENTAL ALCOHOLIC
16 BEVERAGE TAX ON PRIVATE CLUBS FOR
17 ECONOMIC DEVELOPMENT PURPOSES."

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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 § 3-9-223 is amended to read as follows:

22 "3-9-223. Private clubs - Permit renewal fees - Taxes.

23 (a)(1) A permit shall be renewed on or before June 30 of each calendar
24 year for the fiscal year beginning July 1.

25 (2) Any permit issued between January and July 1 of any year
26 shall be at one-half (1/2) of the amount of the fee provided in § 3-9-222.

27 (b)(1) In addition, there is levied a supplemental tax of twelve
28 percent (12%) upon the gross proceeds or gross receipts derived by the
29 private club from the charges to members for the preparation and serving of
30 mixed drinks or for the cooling and serving of beer and wine, drawn from the
31 private stocks of the members as provided in § 3-9-221, for consumption only
32 on the premises where served.

33 (2) The supplemental tax rate levied by this subsection is a
34 temporary rate and will decrease to ten percent (10%) upon the gross proceeds
35 or gross receipts from such charges to members at such time after 1983 as the

1 Arkansas gross receipts tax levied by the Arkansas Gross Receipts Act of
2 1941, as amended, is increased.

3 (c) The supplemental tax shall be reported and paid to the Director of
4 the Department of Finance and Administration in the same manner and at the
5 same time as the gross receipts tax under the Arkansas Gross Receipts Act of
6 1941, as amended, and shall be in addition to such tax.

7 (d) The Director of the Department of Finance and Administration shall
8 promulgate reasonable rules and regulations for the enforcement and
9 collection of the tax levied herein, including a requirement that each
10 permittee maintain records showing all such charges made.

11 (e) The taxes herein prescribed may be passed on to the members.

12 (f) In addition to the fee or supplemental tax as levied herein, any
13 city or incorporated town, or any county in which the permitted premises are
14 located, if located outside the limits of a city or incorporated town, may
15 levy an additional permit fee or supplemental tax not to exceed one-half
16 (1/2) of the amount of the fee or rate provided in this section. All fees
17 and taxes levied hereunder by any city or county shall be used for city or
18 county general purposes or for city or county economic development purposes."
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20 SECTION 2. All provisions of this act of general and permanent nature
21 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
22 Revision Commission shall incorporate the same in the Code.

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24 SECTION 3. If any provisions of this act or the application thereof to
25 any person or circumstance is held invalid, the invalidity shall not affect
26 other provisions or applications of the act which can be given effect without
27 the invalid provisions or application, and to this end the provisions of this
28 act are declared to be severable.

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

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