

1 State of Arkansas

2 80th General Assembly

3 Regular Session, 1995

4 By: Representative Goodwin

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## For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE 26-52-301(6) TO EXEMPT FEES  
9 AND DUES TO FRATERNAL ORGANIZATIONS FROM THE ARKANSAS  
10 GROSS RECEIPTS TAX; AND FOR OTHER PURPOSES."

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### Subtitle

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

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19 SECTION 1. Arkansas Code 26-52-301(6) is amended to read as follows:

20 "(6) Dues and fees to health spas, health clubs, and fitness clubs;  
21 dues and fees to private clubs, other than fraternal organizations, which  
22 hold any permit from the Alcoholic Beverage Control Board allowing the sale,  
23 dispensing, or serving of alcoholic beverages of any kind on the premises."

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25 SECTION 2. All provisions of this act of a general and permanent  
26 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas  
27 Code Revision Commission shall incorporate the same in the Code.

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29 SECTION 3. If any provision of this act or the application thereof to  
30 any person or circumstance is held invalid, such invalidity shall not affect  
31 other provisions or applications of the act which can be given effect without  
32 the invalid provision or application, and to this end the provisions of this  
33 act are declared to be severable.

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35 SECTION 4. All laws and parts of laws in conflict with this act are

1 hereby repealed.

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