

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995
4 By: Representative Allen

A Bill

HOUSE BILL 2119

For An Act To Be Entitled

"AN ACT TO AMEND ARKANSAS CODE 14-20-112(a)(1) CONCERNING
COUNTY GROSS RECEIPTS TAXES ON HOTELS AND RESTAURANTS; AND
FOR OTHER PURPOSES."

Subtitle

"AN ACT CONCERNING COUNTY GROSS RECEIPTS
TAXES ON HOTELS AND RESTAURANTS."

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

SECTION 1. Arkansas Code 14-20-112(a)(1) is amended to read as follows:

"(1) Any county in which there is located a city that levies a gross receipts tax on hotels, motels, and restaurants as authorized in §§ 26-75-601 - 26-75-613 may, by ordinance of the county quorum court, levy a like tax at the same rate as the levying city or at a lesser rate upon the furnishing of hotel and motel accommodations and upon the gross receipts of restaurants and similar establishments located within the county outside the boundaries of the levying municipality."

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

SECTION 3. If any provision of this act or the application thereof to any person or circumstance is held invalid, such invalidity shall not affect other provisions or applications of the act which can be given effect without

1 the invalid provision or application, and to this end the provisions of this
2 act are declared to be severable.

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5 hereby repealed.

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