

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997
4 By: Representative Magnus

A Bill

HOUSE BILL 2031

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 26-52-301(3)(E)(i) TO EXCLUDE
9 RESIDENTIAL CLEANING OR JANITORIAL WORK FROM GROSS RECEIPTS TAX;
10 AND FOR OTHER PURPOSES."

Subtitle

15 "TO AMEND ARKANSAS CODE § 26-52-301(3)(E)(i) TO
16 EXCLUDE RESIDENTIAL CLEANING OR JANITORIAL WORK
17 FROM GROSS RECEIPTS TAX."

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

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23 SECTION 1. Arkansas Code § 26-52-301(3)(E)(i) regarding services
24 taxable under the Arkansas Gross Receipts Tax Act is amended to read as
25 follows:

26 "(E)(i) Service of providing transportation or delivery of money,
27 property, or valuables by armored car; service of providing a credit report;
28 service of collecting a debt or account receivable; service of providing non-
29 residential cleaning or non-residential janitorial work; service of pool
30 cleaning and servicing; pager services; telephone answering services; lawn
31 care and landscaping services; service of parking a motor vehicle or allowing
32 the motor vehicle to be parked; service of storing a motor vehicle; service
33 of storing furs; service of providing indoor tanning at a tanning salon."

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

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

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 All laws and parts of laws in conflict with this act are hereby repealed.