

1 State of Arkansas  
2 81st General Assembly  
3 Regular Session, 1997  
4  
5 By: Senator Mahony

## A Bill

SENATE BILL 729

### For An Act To Be Entitled

9 "AN ACT TO AMEND ARKANSAS CODE 14-20-112(a) TO AUTHORIZE A  
10 COUNTY WHEREIN A CITY LEVIES ANY ADVERTISING AND PROMOTION  
11 TAX TO ALSO LEVY A GROSS RECEIPTS TAX ON HOTELS, MOTELS,  
12 AND RESTAURANTS IN THE UNINCORPORATED AREA OF THE COUNTY;  
13 AND FOR OTHER PURPOSES."

### Subtitle

15 "TO AUTHORIZE A COUNTY WHEREIN A CITY  
16 LEVIES ANY ADVERTISING AND PROMOTION TAX  
17 TO ALSO LEVY A GROSS RECEIPTS TAX ON  
18 HOTELS, MOTELS, AND RESTAURANTS IN THE  
19 COUNTY."

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

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

25 "(a)(1) Any county in which there is located a city that levies a ~~two~~  
26 ~~percent (2%)~~ gross receipts tax on hotels, motels, and restaurants as  
27 authorized in §§ 26-75-601 - 26-75-613 may, by ordinance of the county quorum  
28 court, levy a like tax at the same rate as the levying city or at a lesser  
29 rate upon the furnishing of hotel and motel accommodations and upon the gross  
30 receipts of restaurants and similar establishments located within the county  
31 outside the boundaries of the levying municipality.

32 (2) The court levying a tax by ordinance as authorized in this  
33 section shall submit the question of the levying of such a tax to the electors  
34 of the county if petitions requesting it are filed. The petitions must be  
35 signed by not less than five hundred (500) electors of the county and must be  
36 filed with the court within thirty (30) days after the adoption of the

1 ordinance levying the tax."

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

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7 SECTION 3. If any provisions of this act or the application thereof to  
8 any person or circumstance is held invalid, the invalidity shall not affect  
9 other provisions or applications of the act which can be given effect without  
10 the invalid provisions or application, and to this end the provisions of this  
11 act are declared to be severable.

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

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