

Stricken language would be deleted from and underlined language would be added to law as it existed prior to the 82nd General Assembly.

1 State of Arkansas
2 82nd General Assembly
3 Regular Session, 1999
4

As Engrossed: H3/26/99

A Bill

HOUSE BILL 2027

5 By: Representative Hendren
6 By: Senator Brown
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For An Act To Be Entitled

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10 "AN ACT TO AMEND ARKANSAS CODE 26-52-301(6) TO EXEMPT
11 FROM GROSS RECEIPTS TAX DUES AND FEES TO HEALTH SPAS,
12 HEALTH CLUBS, AND FITNESS CLUBS PROVIDED BY AN
13 EMPLOYER ON THE EMPLOYER'S PREMISES EXCLUSIVELY FOR
14 THE USE OF ITS EMPLOYEES AND THEIR FAMILY MEMBERS; AND
15 FOR OTHER PURPOSES."

Subtitle

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18 "TO EXEMPT FROM GROSS RECEIPTS TAX DUES
19 AND FEES TO HEALTH SPAS, HEALTH CLUBS,
20 AND FITNESS CLUBS PROVIDED BY AN
21 EMPLOYER ON THE EMPLOYER'S PREMISES
22 EXCLUSIVELY FOR THE USE OF ITS EMPLOYEES
23 AND THEIR FAMILY MEMBERS."
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26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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28 SECTION 1. Arkansas Code 26-52-301(6) is amended to read as follows:

29 "(6) Dues and fees to health spas, health clubs, and fitness clubs
30 except those health spas, health clubs, and fitness clubs which are provided
31 by an employer on the employer's premises exclusively for the use of its
32 employees and their family members and when the dues and fees are used for the
33 maintenance and operation costs of the health spa, health club or fitness
34 club; dues and fees to private clubs which hold any permit from the Alcoholic
35 Beverage Control Board allowing the sale, dispensing, or serving of alcoholic
36 beverages of any kind on the premises."

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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 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.

/s/ Hendren, et al