

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

# A Bill

337SENATE BILL

4  
5 By: Senator Fitch  
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## For An Act To Be Entitled

8  
9 "AN ACT TO ALLOW CERTAIN TOURIST ATTRACTIONS TO  
10 PARTICIPATE IN AN ADJOINING CITY'S ADVERTISING AND  
11 PROMOTION TAX; AND FOR OTHER PURPOSES."

## Subtitle

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14 "AN ACT TO ALLOW CERTAIN TOURIST  
15 ATTRACTIONS TO PARTICIPATE IN AN  
16 ADJOINING CITY'S ADVERTISING AND  
17 PROMOTION TAX."  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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21 SECTION 1. Arkansas Code 26-75-701 is amended to read as follows:

22 "26-75-701. Tax authorized.

23 (a) Any city of the first class having a population of less than five  
24 thousand (5,000) inhabitants, a portion of which has been designated as an  
25 Historic District and is included in the National Register of Historic Places,  
26 may, by ordinance of its governing body, levy a tax not to exceed two percent  
27 (2%) upon the gross receipts or gross proceeds from:

28 (1) The renting, leasing, or otherwise furnishing of hotel or  
29 motel accommodations for profit in the city;

30 (2) Restaurants, cafes, cafeterias, and other business  
31 establishments, as defined in the levying ordinance, engaged in the business  
32 of selling prepared food for consumption on the premises in the city; and

33 (3) Sales by gift shops, a majority of whose gross receipts or  
34 gross proceeds are derived from the sale of items commonly referred to as  
35 gifts or souvenirs available for sale to tourists, as defined in the levying  
36 ordinance.

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1           (b)(1) Any tourist attraction with total gross receipts of seven  
2 hundred fifty thousand dollars (\$750,000) or more which has a portion of the  
3 real property on which the attraction is located that abuts and adjoins a city  
4 may petition the adjoining city to be included, without annexation, in the  
5 levy and collection of the tax set forth in subsection (a) of this section.

6           (2) Upon receipt of the petition, the governing body may pass an  
7 ordinance effective on or after January 1, 2000, levying the tax set forth in  
8 this section on the petitioning area at the same rate as that of the adjoining  
9 city.

10           (3) The adjoining city shall have no authority over the  
11 petitioning attraction except as provided in this section.

12           (4) For purposes of this section, 'tourist attraction' means:

- 13           (A) A cultural or historical site;
- 14           (B) A recreational or entertainment facility;
- 15           (C) An area of natural phenomenon or scenic beauty;
- 16           (D) A theme park;
- 17           (E) An amusement or entertainment park;
- 18           (F) An indoor or outdoor play or music show;
- 19           (G) Botanical gardens; or
- 20           (H) Cultural or educational centers."

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

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

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32           SECTION 4. All laws and parts of laws in conflict with this Act are  
33 hereby repealed.

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