

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas  
2 83rd General Assembly  
3 Regular Session, 2001  
4

As Engrossed: H1/18/01 H1/25/01

## A Bill

HOUSE BILL 1096

5 By: Representatives Altes, Carson, Files, Verkamp, McMellon  
6 By: Senators DeLay, Whitaker, Wilkinson  
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### For An Act To Be Entitled

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10 AN ACT TO PROVIDE THAT ADMISSIONS AND FEES PAID TO  
11 COUNTY-OWNED GOLF COURSES ARE EXEMPT FROM SALES  
12 TAX; AND FOR OTHER PURPOSES.

### Subtitle

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15 AN ACT TO PROVIDE THAT ADMISSIONS AND  
16 FEES PAID TO COUNTY-OWNED GOLF COURSES  
17 ARE EXEMPT FROM SALES TAX.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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22 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended  
23 to add an additional section to read as follows:

24 26-52-433. Admissions and fees paid to county-owned golf courses.  
25 The gross receipts or gross proceeds derived by counties of this state  
26 from sales of tickets, admissions, dues or fees, including complimentary  
27 passes, for the privilege of having access to or the use of county-owned golf  
28 courses are exempt from gross receipts tax.

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31 SECTION 2. It is hereby found and determined by the Eighty-third  
32 General Assembly that counties are losing a large amount of revenues from  
33 sales tax paid for admission tickets sold by the county. Municipalities are  
34 currently exempt from having to pay sales tax on admission tickets sold by the  
35 city and it is just that this exemption be applied immediately for the welfare  
36 of the counties. Therefore, an emergency is declared to exist and this act

1 being immediately necessary for the preservation of the public peace, health  
2 and safety shall become effective on July 1, 2001.

3 */s/ Al tes, et al.*

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