

**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

# A Bill

SENATE BILL 820

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

8  
9 AN ACT TO INCLUDE TOURIST ATTRACTIONS IN THE  
10 ADVERTISING AND PROMOTION COMMISSION ACT; AND FOR  
11 OTHER PURPOSES.  
12

## Subtitle

13  
14 TO INCLUDE TOURIST ATTRACTIONS IN THE  
15 ADVERTISING AND PROMOTION COMMISSION  
16 ACT.  
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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 26-75-602(c), concerning the authorization of  
22 the advertising and promotion tax, is amended to read as follows:

23 (c) The tax authorized in this subchapter shall be upon any one (1) or  
24 more of the following, as specified in the levying ordinance:

25 (1) The gross receipts or gross proceeds from renting, leasing,  
26 or otherwise furnishing hotel, motel, or short-term condominium rental  
27 accommodations for sleeping, meeting, or party room facilities for profit in  
28 such city or town, but such accommodations shall not include the rental or  
29 lease of such accommodations for periods of thirty (30) days or more; ~~and~~

30 (2) The portion of the gross receipts or gross proceeds received  
31 by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants,  
32 carry-out restaurants, concession stands, convenience stores, grocery store-  
33 restaurants, and similar businesses as shall be defined in the levying  
34 ordinance from the sale of prepared food and beverages for on or off-premises  
35 consumption, but such tax shall not apply to such gross receipts or gross  
36 proceeds of organizations qualified under section 501(c)(3) of the federal

1 Internal Revenue Code; and  
2 (3)(A) The gross receipts or gross proceeds from tourist  
3 attractions.

4 (B) For purposes of this subdivision (c)(3), "tourist  
5 attraction" means:

- 6 (i) Cultural or historical sites;
- 7 (ii) Recreational or entertainment facilities;
- 8 (iii) Areas of natural phenomenon or scenic beauty;
- 9 (iv) Theme parks;
- 10 (v) Amusement or entertainment parks;
- 11 (vi) Indoor or outdoor plays or music shows;
- 12 (vii) Botanical gardens; or
- 13 (viii) Cultural or educational centers.

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