

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: S3/8/01

A Bill

SENATE BILL 821

5 By: Senator Fitch
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For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE 14-20-112
10 PERTAINING TO COUNTY GROSS RECEIPTS TAX ON HOTELS
11 AND RESTAURANTS; AND FOR OTHER PURPOSES.
12

Subtitle

13 TO AMEND ARKANSAS CODE 14-20-112
14 PERTAINING TO COUNTY GROSS RECEIPTS TAX
15 ON HOTELS AND RESTAURANTS.
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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 14-20-112(a), pertaining to the gross receipts
22 tax on hotels and restaurants, is amended to read as follows:

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

30 (B) Any county in which there is located a city that levies a two
31 percent (2%) gross receipts tax on hotels, motels, and restaurants as
32 authorized in §§ 26-75-701 - 26-75-705 may, by ordinance of the county quorum
33 court, levy a like tax at the same rate as the levying city or at a lesser
34 rate upon the furnishing of hotel and motel accommodations, the admission
35 price to tourist attractions as defined in § 26-52-1001, the gross receipts of
36 gift shops referred to in § 26-75-701, restaurants and similar establishments

1 located within any township in the county outside the boundaries of the
2 levying municipality.

3 /s/ Fitch
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