

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 84th General Assembly
3 Regular Session, 2003

A Bill

HOUSE BILL 2438

4
5 By: Representative Stovall
6
7

For An Act To Be Entitled

8
9 AN ACT PERTAINING TO COUNTY GROSS RECEIPTS TAX ON
10 HOTELS AND RESTAURANTS; AND FOR OTHER PURPOSES.
11

Subtitle

12
13 AN ACT PERTAINING TO COUNTY GROSS
14 RECEIPTS TAX ON HOTELS AND RESTAURANTS.
15
16

17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
18

19 SECTION 1. Arkansas Code § 14-20-112(a)(2), regarding county gross
20 receipts tax on hotels and restaurants, is amended to read as follows:

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

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



03082003JSE1739.RCK531