

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
4

As Engrossed: H4/7/03

A Bill

HOUSE BILL 2438

5 By: Representative Stovall
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For An Act To Be Entitled

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

Subtitle

12 AN ACT PERTAINING TO COUNTY GROSS
13 RECEIPTS TAX ON HOTELS AND RESTAURANTS.
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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19 *SECTION 1. Arkansas Code § 14-20-112(a), regarding county gross*
20 *receipts tax levied on hotels, motels, and restaurants, is amended to read*
21 *as follows:*

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

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



1 ~~boundaries of the levying municipality.~~ Any county in which there is located
2 a city that levies a gross receipts tax under any of the provisions of § 26-
3 75-602(c) or § 26-75-701 may levy by ordinance of the county quorum court the
4 same tax at the same rate or the same tax at a lesser rate on those
5 establishments located within the county outside the boundaries of the
6 levying city.

7 /s/ Stovall

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