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.

3 Regular Session, 2003 HOUSE BILL 4 By: Representative Mahony 6 - 7 - 8 For An Act To Be Entitled 9 AN ACT TO AMEND ARKANSAS CODE § 26-52-301 TO 10 IMPOSE A GROSS RECEIPTS TAX ON THE SALE OF 11 ADVERTISING SPACE AND TIME INCLUDING NEWSPAPER 12 ADVERTISING SPACE, TELEVISION AND RADIO 13 ADVERTISING SPACE, TELEVISION AND RADIO 14 REPEAL ARKANSAS CODE § 26-52-401(13) TO ELIMINATE 15 THE GROSS RECEIPTS TAX EXEMPTION FOR ADVERTISING 16 SPACE IN NEWSPAPERS AND ON BILLBOARDS; AND FOR 17 OTHER PURPOSES. 18 - 19 Subtitle 20 TO IMPOSE A GROSS RECEIPTS TAX ON THE 21 SALE OF ADVERTISING SPACE AND TIME	2664
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27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:	
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29 SECTION 1. Arkansas Code § 26-52-301, listing items subject to the	
30 sales tax, is amended to add an additional subsection as follows:	
31 <u>(9) Sales of:</u>	
32 (A) Advertising space and time including advertising space and time including advertising space and other publications	
 33 <u>in newspapers, magazines, advertising supplements, and other publications;</u> 34 (B) Television and radio advertising time; 	-
 34 (B) Television and radio advertising time; 35 (C) Billboard advertising space and time; and 	
36 (D) Other advertising space and time including, but not	



1	limited to, outdoor structures, displays, banners, broadcasts, devices,
2	vehicles, or airborne devices.
3	
4	SECTION 2. Arkansas Code § 26-52-401(13), regarding the gross receipts
5	tax exemption for advertising space, is repealed:
6	(13) Gross proceeds derived from sales of advertising space in
7	newspapers and publications and billboard advertising services;
8	
9	SECTION 3. EMERGENCY CLAUSE. It is found and determined by the
10	General Assembly of the State of Arkansas that revenue available for the
11	support of necessary state services has declined during the last twelve
12	months as a result of the nationwide economic slow down; that without
13	additional revenue, some state services will be reduced or eliminated; that
14	some Arkansans will suffer as a result of service reductions or cuts; and
15	that this bill will provide necessary revenue to avoid state service
16	reductions or cuts. Therefore, an emergency is declared to exist and this
17	act being necessary for the preservation of the public peace, health and
18	safety shall become effective on July 1, 2003.
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