

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

SENATE BILL 777

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5 By: Revenue & Tax - Senate
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For An Act To Be Entitled

9 AN ACT TO EXTEND THE GROSS RECEIPTS TAX TO
10 SECURITY SERVICES, SECURITY GUARD SERVICES, AND
11 ALARM MONITORING SERVICES; TO EXEMPT SECURITY
12 SERVICES OF OFF DUTY POLICE OFFICERS AND OFF DUTY
13 FIREFIGHTERS FROM THE TAX; AND FOR OTHER
14 PURPOSES.

Subtitle

15
16 IMPOSES SALES TAX ON ALL SECURITY
17 SERVICES AND ALARM MONITORING SERVICES
18 EXCLUSIVE OF SECURITY SERVICES OF OFF
19 DUTY POLICE OFFICERS AND OFF DUTY
20 FIREFIGHTERS.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 3, is
27 amended to add an additional section to read as follows:

28 26-52-315.

29 (a) The gross receipts derived from the sale of all security services,
30 security guard services, and alarm monitoring services shall be subject to
31 the Arkansas gross receipts tax levied by the Arkansas Gross Receipts Act of
32 1941, as amended, § 26-52-101 et seq., and by any act supplemental thereto.

33 (b) The security services or security guard services of off duty
34 police officers and off duty firefighters shall be exempt from the tax levied
35 by subdivision (a) of this section.
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1 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
2 General Assembly of the State of Arkansas that revenue available for the
3 support of necessary state services has declined during the last twelve
4 months as a result of the nationwide economic slow down; that without
5 additional revenue, some state services will be reduced or eliminated; that
6 some Arkansans will suffer as a result of service reductions or cuts; and
7 that this bill will provide necessary revenue to avoid state service
8 reductions or cuts. Therefore, an emergency is declared to exist and this
9 act being immediately necessary for the preservation of the public peace,
10 health, and safety shall become effective on July 1, 2003.

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