

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 781

4  
5 By: Revenue & Tax - Senate  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO AMEND ARKANSAS CODE § 26-52-301 TO  
10 INCLUDE WRECKER AND TOWING SERVICES AS TAXABLE  
11 SERVICES; AND FOR OTHER PURPOSES.  
12

## Subtitle

13  
14 AN ACT TO TAX WRECKER AND TOWING  
15 SERVICES.  
16  
17

18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
19

20 SECTION 1. Arkansas Code § 26-52-301(3)(E) is amended as follows:

21 (3)(E)(i) Service of providing transportation or delivery of money,  
22 property, or valuables by armored car; service of providing cleaning or  
23 janitorial work; service of pool cleaning and servicing; pager services;  
24 telephone answering services; lawn care and landscaping services; service of  
25 parking a motor vehicle or allowing the motor vehicle to be parked; service  
26 of storing a motor vehicle; service of storing furs; service of providing  
27 indoor tanning at a tanning salon; service of providing wrecker and towing  
28 services.

29 ~~(ii) [Repealed].~~

30 ~~(iii)~~(ii) For purposes of this section:

31 (a) "Landscaping" means the installation, preservation, or enhancement  
32 of ground covering by planting trees, bushes and shrubbery, grass, flowers,  
33 and other types of decorative plants; and

34 (b) "Lawn care" means the maintenance, preservation, or enhancement of  
35 ground covering of nonresidential property and does not include planting  
36 trees, bushes and shrubbery, grass, flowers, and other types of decorative



1 plants.

2 (c) "Residential" means a single family residence used solely as the  
3 principal place of residence of the owner;

4  
5 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
6 General Assembly of the State of Arkansas that revenue available for the  
7 support of necessary state services has declined during the last twelve (12)  
8 months as a result of the nationwide economic slow down; that without  
9 additional revenue, some state services will be reduced or eliminated; that  
10 some Arkansans will suffer as a result of service reductions or cuts; and  
11 that this bill will provide necessary revenue to avoid state service  
12 reductions or cuts. Therefore, an emergency is declared to exist and this  
13 act being necessary for the preservation of the public peace, health, and  
14 safety shall become effective on July 1, 2003.