

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 787

4  
5 By: Revenue & Tax - Senate  
6  
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## For An Act To Be Entitled

8  
9 AN ACT TO AMEND ARKANSAS CODE TITLE 26, CHAPTER  
10 52, SUBCHAPTER 3 TO EXTEND THE GROSS RECEIPTS TAX  
11 TO DRYCLEANING AND LAUNDRY SERVICES; AND FOR  
12 OTHER PURPOSES.  
13

## Subtitle

14  
15 TO IMPOSE GROSS RECEIPTS TAX ON  
16 DRYCLEANING AND LAUNDRY SERVICES.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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21 SECTION 1. Arkansas Code Title 26, Chapter 52. Subchapter 3 is amended  
22 to add an additional section to read as follows:

23 26-52-315. Dry Cleaning and Laundry.

24 (a) The excise tax levied by the Arkansas Gross Receipts Act § 26-52-  
25 101 et seq., and by any act supplemental thereto, is levied on the gross  
26 receipts or gross proceeds derived from laundry and dry cleaning services,  
27 including, but not limited to:

28 (1) Cleaning, pressing, repairing, altering, and storing  
29 clothes; and

30 (2) Carpet, drapery, upholstery, and industrial cleaning.

31 (b) "Laundry and dry cleaning services" do not include services  
32 provided by coin-operated facilities operated by the customer.  
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34 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the  
35 General Assembly of the State of Arkansas that the State has suffered an  
36 extreme shortfall in revenue during the last twelve (12) months as a result



1 of the nationwide economic slowdown; that this shortfall in revenue has  
2 brought about job layoffs in state government and the reduction of some state  
3 services; that if additional revenues are not generated, the State of  
4 Arkansas will be forced to reduce or eliminate more state services; that some  
5 Arkansans will suffer as a result of the reductions or cuts; and that this  
6 bill will help provide the necessary revenue to avoid state service  
7 reductions or cuts. Therefore, an emergency is declared to exist and this  
8 act being necessary for the preservation of the public peace, health, and  
9 safety shall become effective on July 1, 2003.

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