

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 793

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

8
9 AN ACT TO AMEND ARKANSAS CODE § 26-52-301 TO
10 IMPOSE A GROSS RECEIPTS TAX ON THE SERVICE OF
11 BOARDING OR TRAINING HORSES; FOR OTHER PURPOSES.
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Subtitle

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14 IMPOSES THE GROSS RECEIPTS TAX ON THE
15 SERVICE OF BOARDING OR TRAINING HORSES.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code § 26-52-301 is amended to add a new
21 subsection as follows:

22 (9) Service of boarding or training horses.
23

24 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the
25 General Assembly of the State of Arkansas that revenue available for the
26 support of necessary state services has declined during the last twelve
27 months as a result of the nationwide economic slow down; that without
28 additional revenue, some state services will be reduced or eliminated; that
29 some Arkansans will suffer as a result of service reductions or cuts; and
30 that this bill will provide necessary revenue to avoid state service
31 reductions or cuts. Therefore, an emergency is declared to exist and this
32 act being immediately necessary for the preservation of the public peace,
33 health, and safety shall become effective on July 1, 2003.
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