

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  
4

# A Bill

SENATE BILL 798

5 By: Revenue & Tax - Senate  
6  
7

## For An Act To Be Entitled

9 AN ACT TO PROVIDE THAT MINI-STORAGE FACILITIES  
10 AND BOAT STORAGE OR DOCKING IS SUBJECT TO GROSS  
11 RECEIPTS TAX; AND FOR OTHER PURPOSES.  
12

## Subtitle

13 TO PROVIDE THAT MINI-STORAGE FACILITIES  
14 AND BOAT STORAGE OR DOCKING IS SUBJECT  
15 TO GROSS RECEIPTS TAX.  
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Title 26, Chapter 52, Subchapter 3 is amended by adding a  
23 new section to read as follows:

24 26-52-315. (a)(1) The gross receipts or gross proceeds from mini-  
25 storage are subject to the Arkansas gross receipts tax levied by the Arkansas  
26 Gross Receipts Act of 1941, as amended, § 26-52-101, et seq.

27 (2)(A) "Mini-storage" means a commercial operation that provides  
28 individual storage units of various sizes to persons for the purpose of  
29 storing tangible personal property.

30 (B) "Mini-storage" includes a secured area where vehicles,  
31 boats, recreational vehicles, camping trailers, and other types of tangible  
32 personal property are stored.

33 (b) The gross receipts or gross proceeds from docking or storage  
34 spaces for boats in boat docks or marinas are subject to the Arkansas gross  
35 receipts tax levied by the Arkansas Gross Receipts Act of 1941, as amended, §  
36 26-52-101, et seq.



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