

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 799

4  
5 By: Revenue & Tax - Senate  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO PROVIDE THAT PEST CONTROL SERVICES ARE  
10 SUBJECT TO GROSS RECEIPTS TAX; TO CLARIFY THE  
11 DEFINITION OF LANDSCAPING AND LAWN CARE SERVICES  
12 SUBJECT TO GROSS RECEIPTS TAX; AND FOR OTHER  
13 PURPOSES.  
14

## Subtitle

15  
16 TO PROVIDE THAT PEST CONTROL SERVICES  
17 ARE SUBJECT TO GROSS RECEIPTS TAX; TO  
18 CLARIFY THE DEFINITION OF LANDSCAPING  
19 AND LAWN CARE SERVICES SUBJECT TO GROSS  
20 RECEIPTS TAX.  
21  
22

23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
24

25 SECTION 1. Title 26, Chapter 52, Subchapter 3 of the Arkansas Code is  
26 amended by adding an additional section to read as follows:

27 26-52-315. (a)(1) The gross receipts or gross proceeds from providing  
28 pest control services are subject to the Arkansas Gross Receipts Act of 1941,  
29 as amended, § 26-52-101, et seq.

30 (2) For purposes of this section, "pest control services" means  
31 those services enumerated in § 17-37-102(13), without regard to whether the  
32 services are performed by a person licensed by the State Plant Board.  
33

34 SECTION 2. Arkansas Code § 26-52-301(3)(E) is amended to read as  
35 follows:

36 (E)(i) Service of providing transportation or delivery of



03072003LDH1103.JMB227

1 money, property, or valuables by armored car; service of providing cleaning  
2 or janitorial work; service of pool cleaning and servicing; pager services;  
3 telephone answering services; lawn care and landscaping services; service of  
4 parking a motor vehicle or allowing the motor vehicle to be parked; service  
5 of storing a motor vehicle; service of storing furs; service of providing  
6 indoor tanning at a tanning salon.

7 ~~(ii) [Repealed].~~

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

9 (a) "Landscaping" means: ~~the installation,~~  
10 ~~preservation, or enhancement of ground covering by planting trees, bushes and~~  
11 ~~shrubbery, grass, flowers, and other types of decorative plants; and~~

12 (1) The activity of arranging or  
13 modifying areas of land and natural scenery for an improved or aesthetic  
14 effect;

15 (2) The addition, removal, or  
16 arrangement of natural forms, features, and plantings; and

17 (3) The addition, removal, or  
18 modification of retaining walls, ponds, sprinkler systems, or other  
19 landscape construction services; and

20 (b) "Lawn care" means:

21 (1) the The maintenance, preservation,  
22 pruning, cutting, trimming or enhancement of ground covering of  
23 nonresidential property, including shrubs, trees, grass, flowers, bushes, and  
24 other decorative plants, and does not include planting trees, bushes and  
25 shrubbery, grass, flowers, and other types of decorative plants; and

26 (2) Trimming of trees on residential and  
27 nonresidential property; and

28 (c) "Residential" means a single family  
29 residence used solely as the principal place of residence of the owner;  
30

31 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the  
32 General Assembly of the State of Arkansas that revenue available for the  
33 support of necessary state services has declined during the last twelve (12)  
34 months as a result of the nationwide economic slow down; that without  
35 additional revenue some state services will be reduced or eliminated; that  
36 some Arkansans will suffer as a result of service reductions or cuts; and

1 that this bill will provide the necessary revenue to avoid state service  
2 reductions or cuts. Therefore, an emergency is declared to exist and this  
3 act being necessary for the preservation of the public peace, health and  
4 safety become effective on July 1, 2003.

5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36