

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 824

4  
5 By: Revenue & Tax - Senate

## For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE § 26-52-301 TO  
10 IMPOSE A GROSS RECEIPTS TAX ON THE SALE OF  
11 ADVERTISING SPACE AND TIME INCLUDING NEWSPAPER  
12 ADVERTISING SPACE, TELEVISION AND RADIO  
13 ADVERTISING TIME, AND BILLBOARD ADVERTISING; TO  
14 REPEAL ARKANSAS CODE § 26-52-401(13) TO ELIMINATE  
15 THE GROSS RECEIPTS TAX EXEMPTION FOR ADVERTISING  
16 SPACE IN NEWSPAPERS AND ON BILLBOARDS; AND FOR  
17 OTHER PURPOSES.

## Subtitle

19 TO IMPOSE A GROSS RECEIPTS TAX ON THE  
20 SALE OF ADVERTISING SPACE AND TIME  
21 INCLUDING NEWSPAPER ADVERTISING SPACE,  
22 TELEVISION AND RADIO ADVERTISING TIME,  
23 AND BILLBOARD ADVERTISING.

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26  
27 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

28  
29 SECTION 1. Arkansas Code § 26-52-301, listing items subject to the  
30 sales tax, is amended to add an additional subsection as follows:

31 (9) Sales of:

32 (A) Advertising space and time including advertising space  
33 in newspapers, magazines, advertising supplements, and other publications;

34 (B) Television and radio advertising time;

35 (C) Billboard advertising space and time; and

36 (D) Other advertising space and time including, but not



1 limited to, outdoor structures, displays, banners, broadcasts, devices,  
2 vehicles, or airborne devices.

3  
4 SECTION 2. Arkansas Code § 26-52-401(13), regarding the gross receipts  
5 tax exemption for advertising space, is repealed:

6 ~~(13) Gross proceeds derived from sales of advertising space in~~  
7 ~~newspapers and publications and billboard advertising services;~~

8  
9 SECTION 3. EMERGENCY CLAUSE. It is found and determined by the  
10 General Assembly of the State of Arkansas that revenue available for the  
11 support of necessary state services has declined during the last twelve  
12 months as a result of the nationwide economic slow down; that without  
13 additional revenue, some state services will be reduced or eliminated; that  
14 some Arkansans will suffer as a result of service reductions or cuts; and  
15 that this bill will provide necessary revenue to avoid state service  
16 reductions or cuts. Therefore, an emergency is declared to exist and this  
17 act being necessary for the preservation of the public peace, health and  
18 safety shall become effective on July 1, 2003.