

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 85th General Assembly
3 Regular Session, 2005

A Bill

HOUSE BILL 1416

4
5 By: Representative Pritchard
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For An Act To Be Entitled

8
9 AN ACT TO PROVIDE THAT DUES AND MEMBERSHIP FEES
10 TO HEALTH SPAS, HEALTH CLUBS, AND FITNESS CLUBS
11 ARE NOT SUBJECT TO ARKANSAS GROSS RECEIPTS TAX;
12 AND FOR OTHER PURPOSES.
13

Subtitle

14
15 TO PROVIDE THAT DUES AND MEMBERSHIP FEES
16 TO HEALTH SPAS, HEALTH CLUBS, AND
17 FITNESS CLUBS ARE NOT SUBJECT TO
18 ARKANSAS GROSS RECEIPTS TAX.
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20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
22

23 SECTION 1. Arkansas Code § 26-52-301(6), pertaining to gross receipts
24 tax on services, is amended to read as follows:

25 (6)(A) Dues and membership fees to+

26 ~~(i) Health spas, health clubs, and fitness clubs;~~

27 and

28 ~~(ii) Private private clubs within the meaning of §~~
29 3-9-202(10) which hold any permit from the Alcoholic Beverage Control Board
30 allowing the sale, dispensing, or serving of alcoholic beverages of any kind
31 on the premises.

32 ~~(B)(i) Except as provided in subdivision (B)(ii) of this~~
33 ~~section, the gross receipts derived from services provided by or through a~~
34 ~~health spa, health club, fitness club, or private club shall not be subject~~
35 ~~to gross receipts tax unless the service is specifically enumerated as a~~
36 ~~taxable service under this chapter.~~



