

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
4

A Bill

HOUSE BILL 1419

5 By: Representative Bolin
6
7

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

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19
20 TO IMPOSE A GROSS RECEIPTS TAX ON THE
21 SALE OF ADVERTISING SPACE AND TIME
22 INCLUDING NEWSPAPER ADVERTISING SPACE,
23 TELEVISION AND RADIO ADVERTISING TIME,
24 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, effective until the contingency
30 in Acts 2003, No. 1273, § 88 is met, listing items subject to sales tax, is
31 amended to add an additional subdivision as follows:

32 (9) Sales of:

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

35 (B) Television and radio advertising time;

36 (C) Billboard advertising space and time; and



1 (D) Other advertising space and time, including, but not
2 limited to, outdoor structures, displays, banners, broadcasts, devices,
3 vehicles, or airborne devices.

4
5 SECTION 2. Arkansas Code § 26-52-301, effective when the contingency
6 in Acts 2003, No. 1273, § 88 is met, listing items subject to sales tax, is
7 amended to add an additional subdivision as follows:

8 (9) Sales of:

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

11 (B) Television and radio advertising time;

12 (C) Billboard advertising space and time; and

13 (D) Other advertising space and time, including, but not
14 limited to, outdoor structures, displays, banners, broadcasts, devices,
15 vehicles, or airborne devices.

16
17 SECTION 3. Arkansas Code § 26-52-401(13), regarding the gross receipts
18 tax exemption for advertising space, is repealed:

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

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22 SECTION 4. EMERGENCY CLAUSE. It is found and determined by the
23 General Assembly of the State of Arkansas that additional revenues for the
24 support of state services are needed; that by extending the sales tax to the
25 sale of advertising space and time additional revenues would be available;
26 that this act would provide for additional revenues; and that for the
27 adequate administration of this act it should become effective at the
28 beginning of the next fiscal year. Therefore, an emergency is declared to
29 exist and this act being necessary for the preservation of the public peace,
30 health, and safety shall become effective on July 1, 2005.