

State of Arkansas  
86th General Assembly  
Regular Session, 2007

# A Bill

HOUSE BILL 1294

By: Representatives Glidewell, Medley, Maxwell  
By: Senator Altes

## For An Act To Be Entitled

AN ACT TO REPEAL THE REQUIREMENT THAT A CITY OF  
THE FIRST CLASS HAVE A CITY PARK OF AT LEAST ONE  
THOUSAND (1,000) ACRES BEFORE BEING ALLOWED TO  
LEVY AN ADDITIONAL TAX ON THE GROSS RECEIPTS OF  
HOTELS, RESTAURANTS, AND OTHER SIMILAR  
BUSINESSES; AND FOR OTHER PURPOSES.

## Subtitle

TO REPEAL THE REQUIREMENT THAT A CITY OF  
THE FIRST CLASS HAVE A CITY PARK OF AT  
LEAST ONE THOUSAND ACRES BEFORE BEING  
ALLOWED TO LEVY AN ADDITIONAL TAX ON THE  
GROSS RECEIPTS OF HOTELS, RESTAURANTS,  
AND OTHER SIMILAR BUSINESSES.

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

SECTION 1. Arkansas Code § 26-75-601 is amended to read as follows:  
26-75-601. Penalty.

Any person or entity liable for the additional one percent (1%) gross  
receipts tax authorized by this subchapter to be levied by cities of the  
first class ~~in which is located a city park of one thousand (1,000) acres or~~  
~~more~~ shall be subject to a fine of fifty dollars (\$50.00) per day for each  
day the person or entity fails to remit the tax after its due date.

SECTION 2. Arkansas Code § 26-75-602(b), concerning the gross receipts



1 tax authorized for cities of the first class, is amended as follows:

2 (b) Any city of the first class ~~in which is located a city park of one~~  
3 ~~thousand (1,000) acres or more~~ may, in a like manner, levy an additional tax  
4 of one percent (1%) upon the gross receipts or gross proceeds identified in  
5 subsection (c) of this section. Revenues collected from this additional tax  
6 shall be used by the city parks and recreation department for the promotion  
7 and development of city parks and recreation areas.