

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 86th General Assembly
3 Regular Session, 2007
4

As Engrossed: H3/16/07

A Bill

HOUSE BILL 2719

5 By: Representative Key
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For An Act To Be Entitled

9 AN ACT TO CLARIFY THE APPLICATION OF CERTAIN
10 TAXES ON GUIDED FISHING TRIPS; AND FOR OTHER
11 PURPOSES.
12

Subtitle

14 AN ACT TO CLARIFY THE APPLICATION OF
15 CERTAIN TAXES ON GUIDED FISHING TRIPS.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 *SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 3 is amended*
21 *to add an additional section to read as follows:*

22 *26-52-321. Fishing guide services.*

23 *(a) The excise tax levied by the Arkansas Gross Receipts Act of 1941,*
24 *§ 26-52-101 et seq., and the Arkansas Compensating Tax Act of 1949, § 26-53-*
25 *101 et seq., is levied on the gross receipts or gross proceeds derived from a*
26 *fishing guide service provided as a part of a guided fishing trip if the*
27 *fishing guide service is purchased in conjunction with the sale or lease of*
28 *taxable tangible personal property by the person providing the fishing guide*
29 *service, including without limitation:*

30 *(1) Boat or a boat motor;*

31 *(2) Fish bait; or*

32 *(3) Meals.*

33 *(b) The Director of the Department of Finance and Administration shall*
34 *promulgate rules to implement this section.*
35

36 /s/ Key

