

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: S3/1/07 H3/23/07

# A Bill

SENATE BILL 15

5 By: Senators Glover, T. Smith, *Trusty, Altes, Faris, J. Taylor*  
6 By: Representatives Glidewell, *Allen, Berry, Cook, D. Creekmore, Dickinson, Dunn, L. Evans, George,*  
7 *R. Green, Hardwick, Harris, Hoyt, Jeffrey, Key, Kidd, King, Lamoureux, M. Martin, Maxwell, Medley,*  
8 *Patterson, S. Prater, Ragland, Reynolds, Rosenbaum, Sumpter, Wills*  
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## For An Act To Be Entitled

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11  
12 AN ACT TO REPEAL THE GROSS RECEIPTS TAX ON MINI-  
13 WAREHOUSE AND SELF-STORAGE RENTAL SERVICES UPON  
14 CERTAIN CONDITIONS; AND FOR OTHER PURPOSES.

### Subtitle

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16  
17 AN ACT TO REPEAL THE GROSS RECEIPTS TAX  
18 ON MINI-WAREHOUSE AND SELF-STORAGE  
19 RENTAL SERVICES UPON CERTAIN CONDITIONS.  
20  
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
23

24 SECTION 1. *Arkansas Code § 26-52-316, concerning the imposition of*  
25 *gross receipts tax on services, is amended to add a new subsection to read as*  
26 *follows:*

27 *(c)(1) Effective January 1, 2009, the gross receipts tax levied on*  
28 *mini-warehouse and self-storage rental services under subdivision (a)(6) of*  
29 *this section is repealed, provided the conditions in subdivision (2) of this*  
30 *section are met.*

31 *(2) The gross receipts tax repeal under § 26-52-316(c)(1) is*  
32 *effective if the Chief Fiscal Officer of the State certifies after July 1,*  
33 *2008 that the net general revenue available for distribution for the fiscal*  
34 *year ending June 30, 2008 exceeds the amount necessary to fully fund the*  
35 *maximum allocations of revenues for fiscal year 2007-2008 as provided in §*  
36 *19-5-402 in an amount that equals or exceeds four million dollars*



1 (\$4,000,000).

2 (3) For purposes of this subdivision (c)(2) of this section, the  
3 term "net general revenue available for distribution" is consistent with the  
4 provisions of § 19-5-202.

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/s/ Glover

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