

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

A Bill

SENATE BILL 15

5 By: Senators Glover, T. Smith
6 By: Representative Glidewell
7

For An Act To Be Entitled

10 AN ACT TO AMEND ARKANSAS CODE § 26-52-316 TO
11 REMOVE MINI-WAREHOUSE AND SELF-STORAGE RENTAL
12 SERVICES AS SERVICES SUBJECT TO TAX UNDER THE
13 ARKANSAS GROSS RECEIPTS ACT OF 1941.
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Subtitle

15 TO REMOVE MINI-WAREHOUSE AND SELF-
16 STORAGE RENTAL SERVICES AS SERVICES
17 SUBJECT TO THE ARKANSAS GROSS RECEIPTS
18 ACT OF 1941.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 26-52-316 is amended to read as follows:
25 26-52-316. Services subject to tax.

26 (a) The gross proceeds or gross receipts derived from the following
27 services are subject to the Arkansas Gross Receipts Act of 1941, § 26-52-101
28 et seq.:

- 29 (1) Wrecker and towing services;
- 30 (2) Collection and disposal of solid wastes;
- 31 (3) The cleaning of parking lots and gutters;
- 32 (4) Dry cleaning and laundry services;
- 33 (5) Industrial laundry services;
- 34 ~~(6) Mini-warehouse and self-storage rental services;~~
- 35 ~~(7)~~ (6) Body piercing, tattooing, and electrolysis services;
- 36 ~~(8)~~ (7) Pest control services;



- 1 ~~(9)~~ (8) Security and alarm monitoring services;
- 2 ~~(10)~~ (9) Boat storage and docking fees;
- 3 ~~(11)~~ (10) The furnishing of camping spaces or trailer spaces at
- 4 public or privately-owned campgrounds, except for federal campgrounds, on
- 5 less than a month-to-month basis;
- 6 ~~(12)~~ (11) Locksmith services; and
- 7 ~~(13)~~ (12) Pet grooming and kennel services.

8 (b)(1) As used in this section, "locksmith services" means repairing,

9 servicing, or installing locks and locking devices, whether the locks and

10 locking devices are:

- 11 (A) Incorporated into real property;
- 12 (B) Incorporated into tangible personal property; or
- 13 (C) Separate and apart from other property.

14 (2) "Locksmith services" also includes unlocking locks or locking

15 devices for another person.

16 (3) "Locksmith services" shall not include the initial installation of

17 locks by a contractor in new construction.

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