

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

A Bill

SENATE BILL 990

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5 By: Senator Bryles
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For An Act To Be Entitled

8
9 AN ACT TO LEVY A TAX OF THREE PERCENT (3%) ON
10 WINNINGS PAID BY ELECTRONIC GAMES OF SKILL AT
11 OAKLAWN JOCKEY CLUB AND SOUTHLAND GREYHOUND PARK;
12 TO PROVIDE FOR WITHHOLDING AND REPORTING TAX ON
13 GAMING WINNINGS; TO PROVIDE THAT NO CREDIT FOR
14 THE AMOUNT DEDUCTED AND WITHHELD SHALL BE ALLOWED
15 UNDER THE ARKANSAS INCOME TAX ACT, § 26-51-101 ET
16 SEQ.; AND FOR OTHER PURPOSES.
17

Subtitle

18
19 TO LEVY A TAX ON GAMING WINNINGS PAID BY
20 ELECTRONIC GAMES OF SKILL; TO PROVIDE
21 FOR WITHHOLDING AND REPORTING TAX ON
22 WINNINGS AND TO PROVIDE THAT NO CREDIT
23 SHALL BE ALLOWED FOR THE TAX COLLECTED.
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26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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28 SECTION 1. The purpose of this act is to levy a tax on winnings paid
29 by electronic games of skill and to provide for the withholding and reporting
30 of the tax on the winnings on electronic games of skill.
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