

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 87th General Assembly
3 Regular Session, 2009

As Engrossed: S1/29/09

A Bill

SENATE BILL 2

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5 By: Senator Glover
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For An Act To Be Entitled

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

Subtitle

14 TO REPEAL THE GROSS RECEIPTS TAX ON
15 MINI-WAREHOUSE AND SELF-STORAGE RENTAL
16 SERVICES UPON CERTAIN CONDITIONS.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 *SECTION 1. Arkansas Code § 26-52-316(a), concerning services subject*
22 *to the gross receipts tax, is amended to read as follows:*

23 *26-52-316. Services subject to tax.*

24 *(a) The gross proceeds or gross receipts derived from the following*
25 *services are subject to this chapter:*

26 *(1) Wrecker and towing services;*

27 *(2) Collection and disposal of solid wastes;*

28 *(3) The cleaning of parking lots and gutters;*

29 *(4) Dry cleaning and laundry services;*

30 *(5) Industrial laundry services;*

31 ~~*(6) Mini warehouse and self-storage rental services;*~~

32 ~~*(7)(6) Body piercing, tattooing, and electrolysis services;*~~

33 ~~*(8)(7) Pest control services;*~~

34 ~~*(9)(8) Security and alarm monitoring services;*~~

35 ~~*(10)(9) Boat storage and docking fees;*~~

36 ~~*(11)(10) The furnishing of camping spaces or trailer spaces at*~~



1 public or privately-owned campgrounds, except for federal campgrounds, on
2 less than a month-to-month basis;

3 ~~(12)~~(11) Locksmith services; and

4 ~~(13)~~(12) Pet grooming and kennel services.

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7 SECTION 2. Arkansas Code § 26-52-316, concerning the imposition of
8 the gross receipts tax on services, is amended to add a new subsection to
9 read as follows:

10 (c)(1) The gross receipts tax levied on mini-warehouse and self-
11 storage rental services shall be at the same rate as the services subject to
12 the gross receipts tax under subsection (a) of this section.

13 (2) Effective July 1, 2010, in lieu of the gross receipts tax
14 levied on mini-warehouse and self-storage rental services that may be levied
15 under §§ 26-52-301 and 26-52-302, and under subdivision (c)(1) of this
16 section, there is levied a tax of three percent (3%) on the gross receipts or
17 gross proceeds on mini-warehouse and self-storage rental services.

18 (3) Effective July 1, 2011, the gross receipts tax levied on
19 mini-warehouse and self-storage rental services that may be levied under §§
20 26-52-301, 26-52-302, and under this section is repealed.

21 /s/ Glover
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