

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

A Bill

HOUSE BILL 1397

5 By: Representative Leding
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For An Act To Be Entitled

8 AN ACT TO EQUALIZE THE SALES TAX TREATMENT OF DUES
9 AND MEMBERSHIP FEES FOR CERTAIN CLUBS AND FACILITIES;
10 TO LEVY A SALES TAX ON DUES AND MEMBERSHIP FEES TO
11 CERTAIN FACILITIES AND CLUBS; AND FOR OTHER PURPOSES.
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Subtitle

14 TO EQUALIZE THE SALES TAX TREATMENT OF
15 DUES AND MEMBERSHIP FEES FOR CERTAIN
16 CLUBS AND FACILITIES; AND TO LEVY A SALES
17 TAX ON DUES AND MEMBERSHIP FEES TO
18 CERTAIN FACILITIES AND CLUBS.
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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 § 26-52-301(6), concerning the sales tax
25 levied on certain sales, is amended to read as follows:

26 (6)(A) Dues and membership fees to:

27 (i) Health spas, health clubs, golf facilities, and
28 fitness clubs; and

29 (ii) Private clubs within the meaning of § ~~309-~~
30 ~~202(14) which~~ 3-9-202 that hold any permit from the Alcoholic Beverage
31 Control Board allowing the sale, dispensing, or serving of alcoholic
32 beverages of any kind on the premises.

33 (B)(i) Except as provided in subdivision (6)(B)(ii) of
34 this section, the gross receipts derived from services provided by or through
35 a health spa, health club, golf facility, fitness club, or private club shall
36 not be subject to gross receipts tax unless the service is specifically



1 enumerated as a taxable service under this chapter.

2 (ii) The gross receipts derived by a private club
3 from the charges to members for the preparation and serving of mixed drinks
4 or for the cooling and serving of beer and wine shall be subject to gross
5 receipts tax as well as any supplemental taxes as provided by law;

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7 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
8 first day of the calendar quarter following the effective date of this act.

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