

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

A Bill

SENATE BILL 203

5 By: Senator Teague
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For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW PERTAINING TO MUNICIPAL
9 ADVERTISING AND PROMOTION TAXES; AND FOR OTHER
10 PURPOSES.
11
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Subtitle

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14 TO AMEND THE LAW PERTAINING TO MUNICIPAL
15 ADVERTISING AND PROMOTION TAXES.
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18 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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20 SECTION 1. Arkansas Code § 26-75-602(c), concerning municipal
21 advertising and promotion taxes, is amended to read as follows:

22 (c) The tax authorized in this subchapter shall be upon any one (1) or
23 more of the following, as specified in the levying ordinance:

24 (1) The gross receipts or gross proceeds from renting, leasing,
25 or otherwise furnishing hotel, motel, house, cabin, bed and breakfast,
26 campground, condominium, or other similar rental accommodations for sleeping,
27 meeting, or party room facilities for profit in such city or town, but such
28 accommodations shall not include the rental or lease of such accommodations
29 for periods of thirty (30) days or more; ~~and~~

30 (2) The portion of the gross receipts or gross proceeds received
31 by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants,
32 carry-out restaurants, concession stands, convenience stores, grocery store-
33 restaurants, or similar businesses as shall be defined in the levying
34 ordinance from the sale of prepared food and beverages for on-premises or
35 off-premises consumption, but such tax shall not apply to such gross receipts
36 or gross proceeds of organizations qualified under 26 U.S.C. § 501(c)(3);



1 (3) Sales by a retail business that derives a majority of its
2 gross receipts or gross proceeds from the sale of items available for sale to
3 tourists, as defined in the levying ordinance; and

4 (4) The admission price to a tourist attraction, as defined in §
5 26-63-401.