

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

*As Engrossed: S2/20/19*

## 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

### Subtitle

12  
13 TO AMEND THE LAW PERTAINING TO MUNICIPAL  
14 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); and



1                   (3) The admission price to a state park located within the  
2                   municipal boundary of the city or town.

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5                                   /s/Teague  
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