

State of Arkansas

As Engrossed: S2/20/19 S3/7/19

92nd General Assembly

A Bill

Regular Session, 2019

SENATE BILL 203

By: Senator Teague

By: Representative Gonzales

For An Act To Be Entitled

AN ACT TO AMEND THE LAW PERTAINING TO MUNICIPAL
ADVERTISING AND PROMOTION TAXES; AND FOR OTHER
PURPOSES.

Subtitle

TO AMEND THE LAW PERTAINING TO MUNICIPAL
ADVERTISING AND PROMOTION TAXES.

BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

SECTION 1. Arkansas Code § 26-75-602(c), concerning municipal
advertising and promotion taxes, is amended to read as follows:

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

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

(2) The portion of the gross receipts or gross proceeds received
by restaurants, cafes, cafeterias, delicatessens, drive-in restaurants,
carry-out restaurants, concession stands, convenience stores, grocery store-
restaurants, or similar businesses as shall be defined in the levying
ordinance from the sale of prepared food and beverages for on-premises or
off-premises consumption, but such tax shall not apply to such gross receipts



1 or gross proceeds of organizations qualified under 26 U.S.C. § 501(c)(3); and
2 (3) The admission price to a state park located within the
3 municipal boundary of the city or town.
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6 /s/Teague
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