

1 **State of Arkansas**  
2 **79th General Assembly**  
3 **Regular Session, 1993**  
4 **By: Senator Bell**

# A Bill

**SENATE BILL 680**

## For An Act To Be Entitled

8 "AN ACT TO AMEND ACT 4 OF THE SECOND EXTRAORDINARY SESSION  
9 OF 1992 TO CLARIFY THE TAX TO BE PAID BY HOME HEALTH CARE  
10 SERVICE AGENCIES, RESIDENTIAL CARE FACILITIES, AND OTHER  
11 PROVIDERS OF PERSONAL CARE SERVICES; AND FOR OTHER  
12 PURPOSES."

## Subtitle

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15 "AN ACT TO CLARIFY THE PERSONAL CARE SERVICES TAX."

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

18 SECTION 1. Section 1(d) of Act 4 of the Second Extraordinary Session of  
19 1992 are amended to read as follows:

20 "(d) *\_Personal Care Service Providers\_* shall mean those providers  
21 certified by the Department of *Health* as personal care service providers or  
22 any other person, business or organization who provides personal care  
23 services."

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25 SECTION 2. Section 1(e) of Act 4 of the Second Extraordinary Session of  
26 1992 is amended to read as follows:

27 "(e) *'Long Term Care Facilities'* shall mean those facilities licensed  
28 pursuant to Ark. Code Ann. §20-10-101 et seq or §20-10-224 except residential  
29 care facilities as defined by Ark. Code Ann. §26-52-1201."

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31 SECTION 3. Section 2(a) of Act 4 of the Second Extraordinary Session of  
32 1992 is amended to read as follows:

33 "(a) There is hereby imposed a privilege tax on the privilege of  
34 providing services as a personal care service provider. The tax is imposed at  
35 the rate of one percent (1%) from February 1, 1993 until March 31, 1993 and

1 six percent (6%) on and after April 1, 1993 on the total gross receipts  
2 derived from all personal care services provided by a personal care service  
3 provider. *Should the Secretary of the Department of Health and Human Services*  
4 *finally determine that this tax is not a permissible health care related tax*  
5 *under the Medicaid Voluntary Contribution and Provider Specific Tax Amendments*  
6 *of 1991 (Public Law 102-234), then the tax imposed by this section shall be*  
7 *null and void."*

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9       SECTION 4. *The provisions of Act 4 of the Second Extraordinary Session*  
10 *of 1992, as amended, shall not apply to payments made to the Department of*  
11 *Human Services or a Division thereof. No other exemptions, whether contained*  
12 *in this act or any other law, shall apply.*

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14       SECTION 5. This act is retroactive to February 1, 1993 and expires on  
15 June 30, 1995.

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17       SECTION 6. All provisions of this act of a general and permanent nature  
18 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
19 Revision Commission shall incorporate the same in the Code.

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21       SECTION 7. *Subchapter 12 and Subchapter 13 of Chapter 52 of Title 26 of*  
22 *the Arkansas Code are hereby repealed effective March 31, 1993.*

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24       SECTION 8. If any provision of this act or the application thereof to  
25 any person or circumstance is held invalid, such invalidity shall not affect  
26 other provisions or applications of the act which can be given effect without  
27 the invalid provision or application, and to this end the provisions of this  
28 act are declared to be severable.

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30       SECTION 9. All laws and parts of laws in conflict with this act are  
31 hereby repealed.

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33       SECTION 10. EMERGENCY. It is hereby found and determined by the  
34 General Assembly that Act 4 of the Second Extraordinary Session of 1992 which  
35 has an effective date of February 1, 1993 contained conflicting provisions and

1 in order to clarify those inconsistencies it is necessary that this act be  
2 given immediate effect. Therefore, an emergency is hereby declared to exist  
3 and this act being necessary for the immediate preservation of the public  
4 peace, health and safety shall be in full force and effect from and after its  
5 passage and approval.

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*/s/Senator Bell*

***As Engrossed: 3/9/93 3/30/93***

**SB 680**

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