

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

A Bill

SENATE BILL

For An Act To Be Entitled

8 "AN ACT TO AMEND ARKANSAS CODE § 26-52-301 TO ELIMINATE
9 THE LEVY OF THE GROSS RECEIPTS TAX UPON THE SERVICE OF
10 PARKING A MOTOR VEHICLE OR ALLOWING A MOTOR VEHICLE TO BE
11 PARKED; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES."

Subtitle

14 "AN ACT TO ELIMINATE THE LEVY OF THE GROSS RECEIPTS TAX
15 UPON THE SERVICE OF PARKING A MOTOR VEHICLE OR ALLOWING
16 THE VEHICLE TO BE PARKED."

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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 § 26-52-301(3)(E), as amended by Act 5 of the
21 Second Extraordinary Session of 1992, is hereby amended to read as follows:

22 "(E) Service of providing transportation or delivery of money, property
23 or valuables by armored car; service of providing a credit report; service of
24 collecting a debt or account receivable; service of providing cleaning or
25 janitorial work; service of pool cleaning and servicing; pager services;
26 telephone answering services; lawn care and landscaping services; service of
27 storing a motor vehicle; service of storing furs; service of providing indoor
28 tanning at a tanning salon."

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30 SECTION 2. All provisions of this act of general and permanent nature
31 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
32 Revision Commission shall incorporate the same in the Code.

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34 SECTION 3. If any provisions of this act or the application thereof to
35 any person or circumstance is held invalid, the invalidity shall not affect

1 other provisions or applications of the act which can be given effect without
2 the invalid provisions or application, and to this end the provisions of this
3 act are declared to be severable.

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5 SECTION 4. All laws and parts of laws in conflict with this act are
6 hereby repealed.

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8 SECTION 5. Emergency. It is hereby found and determined by the
9 Seventy-Ninth General Assembly of the State of Arkansas that Act 5 of the
10 Second Extraordinary Session, 1992, levied the gross receipts tax upon the
11 service of parking a motor vehicle or allowing the motor vehicle to be parked;
12 that tax adversely affects all the citizens of Arkansas who are commuters and
13 who can ill afford a regressive tax on this basic service; and that this act
14 should go into effect as soon as possible after the effective date of Act 5 of
15 the Second Extraordinary Session, 1992. Therefore, an emergency is hereby
16 declared to exist and this act being necessary for the immediate preservation
17 of the public peace, health and safety shall be in full force and effect from
18 and after passage and approval.

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