

1 State of Arkansas
2 90th General Assembly
3 Regular Session, 2015

A Bill

HOUSE BILL 1930

4
5 By: Representative Leding

For An Act To Be Entitled

8 AN ACT TO EQUALIZE THE SALES TAX TREATMENT OF DUES
9 AND MEMBERSHIP FEES FOR CERTAIN CLUBS AND FACILITIES;
10 TO LEVY A SALES TAX ON DUES AND MEMBERSHIP FEES TO
11 CERTAIN FACILITIES AND CLUBS; AND FOR OTHER PURPOSES.

Subtitle

15 TO EQUALIZE THE SALES TAX TREATMENT OF
16 DUES AND MEMBERSHIP FEES FOR CERTAIN
17 CLUBS AND FACILITIES; AND TO LEVY A SALES
18 TAX ON DUES AND MEMBERSHIP FEES TO
19 CERTAIN FACILITIES AND CLUBS.

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

24 SECTION 1. Arkansas Code § 26-52-301(6), concerning the sales tax
25 levied on certain sales, is amended to read as follows:

26 (6)(A) Dues and membership fees to:

27 (i) Health spas, health clubs, and fitness clubs;

28 ~~and~~

29 (ii) Private clubs within the meaning of § 3-9-
30 202(14) ~~which that~~ hold ~~any a~~ permit from the Alcoholic Beverage Control
31 Board allowing the sale, dispensing, or serving of alcoholic beverages of any
32 kind on the premises-;

33 (iii) Golf facilities; and

34 (iv) Tennis clubs and racquet clubs.

35 (B)(i) Except as provided in subdivision (6)(B)(ii) of
36 this section, the gross receipts derived from services provided by or through



1 a health spa, health club, fitness club, ~~or private club,~~ golf facility,
2 tennis club, or racquet club ~~shall~~ are not ~~be~~ subject to gross receipts tax
3 unless the service is specifically enumerated as a taxable service under this
4 chapter.

5 (ii) The gross receipts derived by a private club
6 from the charges to members for the preparation and serving of mixed drinks
7 or for the cooling and serving of beer and wine ~~shall be~~ are subject to gross
8 receipts tax ~~as well as~~ and any supplemental taxes ~~as~~ provided by law;

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10 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
11 first day of the calendar quarter following the effective date of this act.

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