

1 State of Arkansas  
2 94th General Assembly  
3 Regular Session, 2023  
4

# A Bill

HOUSE BILL 1627

5 By: Representatives J. Moore, McCollum, Beaty Jr., B. McKenzie, Wardlaw, K. Brown, John Carr,  
6 Cavanaugh, Haak, Hollowell, Jean, Lundstrum, Lynch, J. Mayberry, McGrew, Rye, Warren, Andrews,  
7 M. Brown, Gramlich, Milligan, Puryear, Richmond, Furman, Gonzales  
8 By: Senators Hill, Hester, Dees, Gilmore, J. Dotson, Flippo, B. Johnson, M. Johnson, M. McKee, J.  
9 Payton, C. Penzo, Rice, Stone, G. Stubblefield, D. Wallace

## For An Act To Be Entitled

10  
11 AN ACT TO CLARIFY THAT MEMBERSHIP DUES PAID TO  
12 HUNTING OR FISHING CLUBS ARE EXEMPT FROM SALES TAX;  
13 AND FOR OTHER PURPOSES.  
14

## Subtitle

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17 TO CLARIFY THAT MEMBERSHIP DUES PAID TO  
18 HUNTING OR FISHING CLUBS ARE EXEMPT FROM  
19 SALES TAX.  
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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25 SECTION 1. Arkansas Code § 26-52-301(5) and (6), concerning the levy  
26 of gross receipts tax on the purchase of certain tickets or admission to  
27 places of amusement or certain dues and membership fees, are amended to read  
28 as follows:

29 (5)(A) Tickets or admissions to places of amusement or to  
30 athletic, entertainment, or recreational events, or fees for access to or the  
31 use of amusement, entertainment, athletic, or recreational facilities.

32 (B) Membership dues paid to a hunting or fishing club that  
33 are paid to obtain access to land for the primary purpose of hunting or  
34 fishing are excluded from the tax levied in subdivision (5)(A) of this  
35 section;

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



1 (i) Health spas, health clubs, and fitness clubs;  
 2 and

3 (ii) Private clubs within the meaning of § 3-9-202  
 4 which hold any permit from the Alcoholic Beverage Control Board allowing the  
 5 sale, dispensing, or serving of alcoholic beverages of any kind on the  
 6 premises.

7 (B)(i) Except as provided in subdivision (6)(B)(ii) of  
 8 this section, the gross receipts derived from services provided by or through  
 9 a health spa, health club, fitness club, or private club shall not be subject  
 10 to gross receipts tax unless the service is specifically enumerated as a  
 11 taxable service under this chapter.

12 (ii) The gross receipts derived by a private club  
 13 from the charges to members for the preparation and serving of mixed drinks  
 14 or for the cooling and serving of beer and wine shall be subject to gross  
 15 receipts tax as well as any supplemental taxes as provided by law.

16 (C) Membership dues paid to a hunting or fishing club that  
 17 are paid to obtain access to land for the primary purpose of hunting or  
 18 fishing are excluded from the tax levied in subdivision (6)(A) of this  
 19 section;

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

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