

State of Arkansas  
94th General Assembly  
Regular Session, 2023

# A Bill

HOUSE BILL 1627

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

## For An Act To Be Entitled

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

## Subtitle

TO CLARIFY THAT MEMBERSHIP DUES PAID TO  
HUNTING OR FISHING CLUBS ARE EXEMPT FROM  
SALES TAX.

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

SECTION 1. Arkansas Code § 26-52-301(5) and (6), concerning the levy of gross receipts tax on the purchase of certain tickets or admission to places of amusement or certain dues and membership fees, are amended to read as follows:

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

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

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



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

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

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

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

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

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

**APPROVED: 4/10/23**