

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
90th General Assembly
Regular Session, 2015

A Bill

HOUSE BILL 1930

By: Representative Leding

For An Act To Be Entitled

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

Subtitle

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

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

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

(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(14) ~~which that~~ hold ~~any a~~ permit from the Alcoholic Beverage Control Board allowing the sale, dispensing, or serving of alcoholic beverages of any kind on the premises-;

(iii) Golf facilities; and

(iv) Tennis clubs and racquet clubs.

(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, golf facility, tennis club, or racquet club~~ shall ~~are~~ 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~~ are subject to gross receipts tax ~~as well as~~ and any supplemental taxes ~~as~~ provided by law;

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.