

Stricken language would be deleted from and underlined language would be added to the law as it existed  
prior to this session of the General Assembly.  
**Act 361 of the Regular Session**

1 State of Arkansas  
2 86th General Assembly  
3 Regular Session, 2007  
4

# A Bill

HOUSE BILL 1622

5 By: Representative Overbey  
6  
7

## For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE § 26-52-506 TO  
10 CLARIFY THAT ALL TAXABLE SERVICES MAY BE  
11 PURCHASED TAX FREE AS A SALE FOR RESALE; AND FOR  
12 OTHER PURPOSES.  
13

## Subtitle

14 TO AMEND ARKANSAS CODE § 26-52-506 TO  
15 CLARIFY THAT ALL TAXABLE SERVICES MAY BE  
16 PURCHASED TAX FREE AS A SALE FOR RESALE.  
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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22 SECTION 1. Arkansas Code § 26-52-506(a), concerning the collection of  
23 tax on taxable labor performed for a retailer, is amended to read as follows:

24 (a) One performing taxable labor, ~~under § 26-52-301(3),~~ for another  
25 person who holds a retailer's permit, shall not be required to collect and  
26 remit sales tax on the labor where the labor is to be charged to, and the  
27 sales tax collected from, the ultimate consumer.  
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29 APPROVED: 3/19/2007  
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