

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.

1 State of Arkansas
2 84th General Assembly
3 Regular Session, 2003
4

A Bill

Act 365 of 2003
HOUSE BILL 1412

5 By: Representatives Boyd, Scroggin
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For An Act To Be Entitled

9 AN ACT TO CHANGE THE TERMINOLOGY USED IN THE
10 SALES AND USE TAX EXEMPTION FROM CUSTOM
11 MANUFACTURED HOMES TO MODULAR HOMES; AND FOR
12 OTHER PURPOSES.
13

Subtitle

14 TO CHANGE THE TERMINOLOGY USED IN THE
15 SALES AND USE TAX EXEMPTION FROM CUSTOM
16 MANUFACTURED HOMES TO MODULAR HOMES.
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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 Title 26, Chapter 52, Subchapter 8 is amended
23 to read as follows:

24 26-52-801. Definition.

25 (a) As used in this subchapter, ~~unless the context otherwise requires,~~
26 ~~"custom manufactured homes"~~ "modular home" means a factory-built structure
27 made to be moved to a location away from the factory by a conveyance which is
28 not a part of the structure and which structure is designed to be used as a
29 dwelling unit with a permanent foundation.

30 (b) For the purpose of this definition, the phrase "with a permanent
31 foundation" means the support system of the home is constructed so that the
32 ~~custom manufactured~~ modular home may not be moved without a supporting frame
33 or chassis being added to or placed under the structure.

34 (c) The term ~~"custom manufactured~~ modular home" does not include a
35 manufactured home as defined in § 20-25-102(8) or a mobile home as defined in
36 ~~Acts 1973, No. 510, § 2 [repealed]~~ § 26-52-504(c).



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26-52-802. Manufacturers deemed contractors.

Manufacturers of ~~custom-manufactured~~ modular homes shall be considered contractors within the meaning of § 26-52-103(a)(9).

26-52-803. Exemption granted.

Gross receipts from the sale of new ~~custom-manufactured~~ modular homes constructed from materials on which the state gross receipts tax or state compensating tax has been paid shall be exempt from the Arkansas Gross Receipts Tax.

26-52-804. Furnishings not exempt.

It is not the intent of this subchapter, and nothing contained in this subchapter shall be construed, to exempt from the state gross receipts tax or the state compensating tax furniture, appliances, or other furnishings installed or placed in ~~custom-manufactured~~ modular homes by the manufacturers of these homes.

SECTION 2. Arkansas Code § 26-53-118, regarding the exemption for custom manufactured homes, is amended to read as follows:

26-53-118. Exemption for ~~custom-manufactured~~ modular homes.

The storage, use, or consumption of ~~custom-manufactured~~ modular homes constructed from materials on which the Arkansas gross receipts tax or state compensating tax has once been paid shall be exempt from the state compensating tax.

SECTION 3. This act shall become effective on the first day of the calendar month following the ninetieth day after the sine die adjournment of this session or the first day of the calendar month following the ninetieth day after a recess or adjournment for a period longer than ninety (90) days.

APPROVED: 3/13/2003