Stricken language would be deleted from and underlined language would be added to present law. Act 1126 of the Regular Session

1	State of Arkansas	A D;11	
2	90th General Assembly	A Bill	
3	Regular Session, 2015		SENATE BILL 802
4			
5	By: Senators Rapert, Maloch		
6			
7	For An Act To Be Entitled		
8	AN ACT TO AMEND THE LAW CONCERNING THE SALES AND USE		
9	TAXES APPLICABLE TO CERTAIN SERVICES; TO EXEMPT		
10	CERTAIN SOLID WASTE SERVICES FROM SALES AND USE		
11	TAXES; AND	FOR OTHER PURPOSES.	
12			
13		Subtitle	
14	MO AMI		
15		END THE LAW CONCERNING THE SALES AND	
16 17		AXES APPLICABLE TO CERTAIN SERVICES; D EXEMPT CERTAIN SOLID WASTE	
18		CES FROM SALES AND USE TAXES.	
19	SERVIC	LES FROM SALES AND USE TAKES.	
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21	RE IT ENACTED BY THE GE	ENERAL ASSEMBLY OF THE STATE OF ARKANS	SAS.
22	DE II EMMOTED DI INE GE	Market Moderate of the bille of market	,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,,
23	SECTION 1. Arkan	nsas Code § 26-52-316(b), concerning s	services subject
24		ax, is amended to read as follows:	
25		n this section , "locksmith :	
26		ocksmith services" means repairing, se	ervicing, or
27		ocking devices, whether the locks and	_
28	are:		-
29		(A) (i) Incorporated into real prop	erty;
30		(B) (ii) Incorporated into tangible	e personal
31	property; or		
32		(C) (iii) Separate and apart from c	other property.
33	(2) <u>(</u>	B) "Locksmith services" also include	es unlocking locks
34	or locking devices for another person.		
35	(3) <u>(</u>	C) "Locksmith services" shall not in	nclude the initial
36	installation of locks b	ov a contractor in new construction.:	and

1	(2)(A) "Solid wastes" means all putrescible and nonputrescible
2	wastes in solid or semisolid form, including without limitation yard or food
3	waste, waste glass, waste metals, waste plastics, wastepapers, waste
4	paperboard, and all other solid or semisolid wastes resulting from
5	industrial, commercial, agricultural, community, and residential activities.
6	(B) "Solid wastes" does not include saltwater, drilling
7	fluids, hydraulic fracturing fluids, produced water, pit water, pit mud, and
8	similar materials produced or generated from oil, gas, or other natural
9	resource exploration and development activities except to the extent the
10	materials described in this subdivision (b)(2)(B) are actually disposed of in
11	a landfill permitted under the Arkansas Solid Waste Management Act, § 8-6-201
12	et seq., in which case only the landfill disposal fee shall be subject to
13	tax.
14	
15	SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
16	first day of the calendar quarter following the effective date of this act.
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19	APPROVED: 04/06/2015
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