

1 **State of Arkansas**  
2 **78th General Assembly**  
3 **Regular Session, 1991**

# A Bill

**HOUSE BILL**

4 **By: Representatives Hogue, Holland, M. Wilson, J. Miller and Foster**

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## **For An Act To Be Entitled**

8 "AN ACT TO LEVY A FIVE PERCENT (5%) TAX ON CERTAIN SALES  
9 OF TANGIBLE PERSONAL PROPERTY; TO LEVY A FIVE PERCENT (5%)  
10 TAX ON THE STORAGE, USE, DISTRIBUTION OR CONSUMPTION OF  
11 CERTAIN TANGIBLE PERSONAL PROPERTY; AND FOR OTHER  
12 PURPOSES."

13

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

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16 SECTION 1. Definitions. For purposes of Section 2 of this act words  
17 shall have the same meaning as in the Arkansas Gross Receipts (Tax) Act, Act  
18 386 of 1941, as amended, the same being Ark. Code Ann. §26-52-101 et seq., or  
19 the Arkansas Tax Procedures Act, Act 401 of 1979, as amended, the same being  
20 Ark. Code Ann. §26-18-101 et seq., unless the context otherwise requires.

21 (1) "Arrow" means any projectile greater than twelve (12) inches  
22 capable of being shot from a bow.

23 (2) "Bows" means any bow or crossbow used which has greater than a ten  
24 (10) pound pull.

25 (3) "Firearms" means any portable weapon, rifle, carbine, machine gun,  
26 shotgun or fowling pieces from which a shot, pellet or other projectile may be  
27 discharged by spring, pneumatic or explosive charge of any nature. Firearms  
28 includes antique weapons, replicas, pistols, revolvers or firearm kits,  
29 whether assembled or not, and includes any component parts capable of being  
30 assembled to be used as a firearm.

31 (4) "Hunting equipment" means decoys, calls, traps, scents, chest  
32 waders, and belly boats.

33 (5) "Parts and accessories for a bow" means any produced, manufactured  
34 or imported accessory suitable for inclusion in or attachment to a bow or  
35 crossbow.

1           (6) "Parts and accessories for firearms" means any part or accessory  
2 for firearms when sold separately or when sold with complete firearm for use  
3 as a spare part.

4           (7) "Shells and ammunition" means any class of domestically  
5 manufactured or imported pistol, rifle, shotgun or live projectile propelled  
6 by any sort of explosion, however minute, but excluding any ammunition used in  
7 testing manufactured or imported firearms by the manufacturer or the importer.

8           (8) "Sport fishing equipment" means any manufactured, produced or  
9 imported products defined as:

10                   (A) fishing rods and poles and all component parts therefor;

11                   (B) fishing reels;

12                   (C) fly fishing lines and other lines not over one hundred thirty  
13 (130) pounds test;

14                   (D) fishing spears, spear guns and spear tips;

15                   (E) items of terminal tackle, including but not limited to:

16                           (i) leaders;

17                           (ii) artificial lines;

18                           (iii) artificial baits;

19                           (iv) artificial flies;

20                           (v) fishing hooks;

21                           (vi) bobbers;

22                           (vii) sinkers;

23                           (viii) snaps; and

24                           (ix) swivels, but excluding natural bait or any item of  
25 terminal tackle designed for use and ordinarily used on fishing lines over one  
26 hundred thirty (130) pounds test; and

27                   (F) the following items of fishing supplies and accessories:

28                           (i) fish stringers;

29                           (ii) creels;

30                           (iii) tackle boxes;

31                           (iv) bags, baskets, and other containers designed to hold  
32 fish;

33                           (v) portable bait containers;

34                           (vi) life preserving or flotation devices;

35                           (vii) landing nets;

- 1 (viii) gaff hooks;
- 2 (ix) fishing hook disgorgers and dressing for fishing lines
- 3 and artificial flies;
- 4 (x) fishing tip-ups and tilts;
- 5 (xi) fishing rod belts, fishing rod holders, fishing
- 6 harnesses, fishing outriggers, and fishing down riggers;
- 7 (xii) electric outboard boat motors; and
- 8 (xiii) sonar devices suitable for finding fish, including
- 9 sonar devices used on a fishing boat including graph recorders, digital
- 10 readout types, meter readout sonar type or any combination graph recorder or
- 11 meter readout types or sonar equipment.

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13 SECTION 2. (a) There is hereby levied an excise tax of five percent  
14 (5%) upon the gross proceeds or gross receipts derived from all sales, to any  
15 person subsequent to the effective date of this act of all bows, arrows, parts  
16 and accessories for a bow, firearms, parts and accessories for firearms,  
17 shells and ammunition, hunting equipment and sport fishing equipment.

18 (b) This tax is to be collected in addition to all other existing state  
19 and local sales use taxes, and shall be collected and remitted in the same  
20 manner as the Arkansas Gross Receipts and Use Tax.

21 (c) This tax shall be subject to the Arkansas Tax Procedure Act.

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23 SECTION 3. (a) For the purposes of this section, words shall have the  
24 same meaning in the Arkansas Compensating (Use) Tax Act, Act 487 of 1949, as  
25 amended, the same being Ark. Code Ann. §26-53-101 et seq., or the Arkansas Tax  
26 Procedures Act, Act 401 of 1979, as amended, the same being Ark. Code Ann.  
27 §26-18-101 et seq., unless the context otherwise requires.

28 (b) There is hereby levied and shall be collected from every person in  
29 this state a tax or excise for the privilege of storing, using, distributing  
30 or consuming, within the state, any bows, arrows, parts and accessories for a  
31 bow, firearms, shells and ammunition, parts and accessories for firearms,  
32 hunting equipment or sport fishing equipment after the passage and approval of  
33 this act, or purchased for storage, use, distribution, or consumption in this  
34 state at the rate of five percent (5%) of the sale price of such on all bows,  
35 arrows, parts and accessories for bows, firearms, parts and accessories for

1 firearms, hunting equipment or sport fishing equipment.

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3         SECTION 4. The taxes levied by this act shall in all respects be  
4 administered in the same manner and under the same rules, regulations and  
5 permits as the Arkansas Gross Receipts Tax levied by Act 386 of 1941, the same  
6 being Ark. Code Ann. §26-52-101 et seq., and the Arkansas Compensating Use Tax  
7 levied by Act 487 of 1949, as amended, the same being Ark. Code Ann. §26-53-  
8 101 et seq., and the Arkansas Tax Procedures Act, Act 401 of 1979, the same  
9 being Ark. Code Ann. §26-18-101 et seq., whichever shall be applicable.

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11         SECTION 5. All fees collected by the Commissioner of Revenue under the  
12 provisions of this act shall be deposited in the State Treasury and the State  
13 Treasurer shall distribute as set forth below:

14             (1) Three percent (3%) of the amount to the Constitutional and Fiscal  
15 Agencies Fund to be used for defraying the necessary expenses of the state  
16 government; and

17             (2) Ninety-seven percent (97%) of the amount thereof, shall be special  
18 revenues and deposited to the "Game Protection Fund" for use by the Arkansas  
19 Game and Fish Commission as provided by law.

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21         SECTION 6. All provisions of this act of a general and permanent nature  
22 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code  
23 Revision Commission shall incorporate the same in the Code.

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25         SECTION 7. If any provision of this act or the application thereof to  
26 any person or circumstance is held invalid, such invalidity shall not affect  
27 other provisions or applications of the act which can be given effect without  
28 the invalid provision or application, and to this end the provisions of this  
29 act are declared to be severable.

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31         SECTION 8. All laws and parts of laws in conflict with this act are  
32 hereby repealed.

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34         SECTION 9. EMERGENCY CLAUSE. It is hereby found and determined by the  
35 Seventy-Eighth General Assembly that the State of Arkansas and the Arkansas

1 Game and Fish Commission is in serious danger of losing revenues which are  
2 necessary to provide adequate funding through special revenue funds required  
3 for the operation of necessary services to the citizens of Arkansas and that  
4 the provisions contained in this act are necessary to avoid a substantial  
5 shortfall in needed special revenues for the Arkansas Game and Fish  
6 Commission. Therefore, an emergency is hereby declared to exist and this act  
7 being necessary for the immediate preservation of the public peace, health and  
8 safety shall be in full force and effect from and after July 1, 1991.

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