

1 State of Arkansas
2 93rd General Assembly
3 Regular Session, 2021
4

A Bill

HOUSE BILL 1385

5 By: Representative L. Johnson
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For An Act To Be Entitled

8 AN ACT TO AMEND THE SALES TAX LEVIED ON CERTAIN
9 SERVICES; TO EXEMPT RESIDENTIAL CLEANING AND
10 JANITORIAL WORK FROM THE SALES TAX; AND FOR OTHER
11 PURPOSES.
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Subtitle

14 TO AMEND THE SALES TAX LEVIED ON CERTAIN
15 SERVICES; AND TO EXEMPT RESIDENTIAL
16 CLEANING AND JANITORIAL WORK FROM THE
17 SALES TAX.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code § 26-52-301(3)(D), concerning the services
24 subject to the sales tax, is amended to read as follows:

25 (D)(i) Service of:

26 (a) Providing transportation or delivery of
27 money, property, or valuables by armored car;

28 (b) Providing cleaning or janitorial work for
29 property that is not residential;

30 (c) Pool cleaning and servicing;

31 (d) Pager services;

32 (e) Telephone answering services;

33 (f) Lawn care and landscaping services;

34 (g) Parking a motor vehicle or allowing the
35 motor vehicle to be parked;

36 (h) Storing a motor vehicle;



1 (i) Storing furs; and
 2 (j) Providing indoor tanning at a tanning
 3 salon.

4 (ii) As used in subdivision (3)(D)(i) of this
 5 section:

6 (a) "Landscaping" means the installation,
 7 preservation, or enhancement of ground covering by planting trees, bushes and
 8 shrubbery, grass, flowers, and other types of decorative plants;

9 (b) "Lawn care" means the maintenance,
 10 preservation, or enhancement of ground covering of nonresidential property
 11 and does not include planting trees, bushes and shrubbery, grass, flowers,
 12 and other types of decorative plants; and

13 (c) "Residential" means a single family
 14 residence used solely as the principal place of residence of the owner;

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 16 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
 17 first day of the calendar quarter following the effective date of this act.

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