

1 INTERIM STUDY PROPOSAL 2021-021

2 State of Arkansas

As Engrossed: H4/13/21

3 93rd General Assembly

A Bill

4 Regular Session, 2021

HOUSE BILL 1818

5
6 By: Representatives Beaty Jr., Bentley, Christiansen, Gonzales, Lundstrum, McClure, M. McElroy,
7 Milligan, Richmond, Rye, Tollett, Watson

8 By: Senator Gilmore

9 Filed with: House Committee on Revenue and Taxation
10 pursuant to A.C.A. §10-3-217.

For An Act To Be Entitled

11 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
12 PARTS PURCHASED TO REPAIR AGRICULTURAL EQUIPMENT AND
13 MACHINERY AND TIMBER EQUIPMENT AND MACHINERY; AND FOR
14 OTHER PURPOSES.
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Subtitle

18 TO CREATE A SALES AND USE TAX EXEMPTION
19 FOR PARTS PURCHASED TO REPAIR
20 AGRICULTURAL EQUIPMENT AND MACHINERY AND
21 TIMBER EQUIPMENT AND MACHINERY.
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

26
27 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
28 amended to add an additional section to read as follows:

29 26-52-453. Parts to repair agricultural equipment and machinery or
30 timber equipment and machinery.

31 (a) As used in this section:

32 (1) "Agricultural equipment and machinery" means implements used
33 exclusively and directly in a commercial agricultural production in this
34 state; and

