

1 **State of Arkansas**
2 **80th General Assembly**
3 **Regular Session, 1995**

A Bill

ACT 1010 OF 1995
HOUSE BILL 1225

4 **By: Representatives Young, Wilkinson, Ammons, Angel, Baker, Beatty, Bryant, Cash, Choate,**
5 **Critcher, Curran, Dawson, Delay, Ferguson, Ferrell, Fletcher, Hall, Harris, Hendren, G.**
6 **Hendrix, Hill, Horn, Hudson, Johnson, Jordan, Kidd, Lancaster, Lavery, Luker, Lynn,**
7 **Madison, Malone, Molinaro, Mullenix, Pappas, Ray, Schexnayder, Sheppard, Simmons,**
8 **Simon, J. Smith, T. Smith, Stalnaker, Thomas, Vess, von Grep, Wagner, Wallis, Watts,**
9 **Whorton, J. Wilson, K. Wood, Wooldridge, Wren**

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For An Act To Be Entitled

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*"AN ACT TO EXEMPT PURCHASES OF FIRE PROTECTION EQUIPMENT
AND EMERGENCY EQUIPMENT BY VOLUNTEER FIRE DEPARTMENTS FROM
ALL STATE, LOCAL AND COUNTY SALES AND USE TAXES; AND FOR
OTHER PURPOSES."*

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Subtitle

*"TO EXEMPT PURCHASES OF FIRE PROTECTION
AND EMERGENCY EQUIPMENT BY VOLUNTEER
FIRE DEPARTMENTS FROM ALL STATE, LOCAL
AND COUNTY SALES AND USE TAXES."*

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

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26 SECTION 1. The gross receipts or gross proceeds derived from purchases
27 *of fire protection equipment and emergency equipment to be owned by and*
28 *exclusively used by volunteer fire departments are hereafter exempt from the*
29 taxes levied under the Arkansas Gross Receipts Tax Act (Arkansas Code §26-52-
30 101 et seq.), the Arkansas Compensating Use Tax Act (Arkansas Code §26-53-101
31 et seq.), and all other state, local and county sales and use taxes.

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33 SECTION 2. All provisions of this act of a general and permanent nature
34 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
35 Revision Commission shall incorporate the same in the Code.

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