

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas
2 81st General Assembly
3 Regular Session, 1997

As Engrossed: H1/24/97 H1/29/97 S2/27/97

A Bill

ACT 441 OF 1997
HOUSE BILL 1159

4 By: Representatives Young, Wilkinson, Ammons, Angel, Baker, Beatty, Bryant, Choate, Critcher, Curran, Davis, Dawson, DeLay,
5 Ferguson, Ferrell, Fletcher, Hall, Harris, Hendren, Horn, Hudson, Johnson, Kidd, Lancaster, Laverty, Luker, Lynn, Madison, Malone,
6 Molinaro, Mullenix, Pappas, Schexnayder, Sheppard, Simmons, Simon, J. Smith, Stalnaker, Thomas, Vess, Wagner, Wallis,
7 Whorton, J. Wilson, Woolridge, Wren, *Rodgers, Teague, Faris, McGehee, Allison, Broadway, Wood, Hale, Trammell, Jeffress, Milum,*
8 *French, D. Hudson, Fuqua, Bond, Hausam, Teague and Rodgers*
9 *By: Senator Hill*

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For An Act To Be Entitled

13 "AN ACT TO EXEMPT REPAIRS TO FIRE PROTECTION AND EMERGENCY
14 EQUIPMENT FROM GROSS RECEIPTS TAX; TO EXEMPT PURCHASES OF
15 MATERIALS FOR THE CONSTRUCTION AND MAINTENANCE OF VOLUNTEER FIRE
16 DEPARTMENTS FROM GROSS RECEIPTS TAX; AND FOR OTHER PURPOSES."

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Subtitle

20 "TO EXEMPT REPAIRS OF FIRE PROTECTION
21 AND EMERGENCY EQUIPMENT FROM SALES TAX;
22 TO EXEMPT MATERIALS FOR CONSTRUCTION AND
23 MAINTENANCE OF VOLUNTEER FIRE
24 DEPARTMENTS FROM SALES TAX."

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

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28 SECTION 1. Arkansas Code § 26-3-309 is amended to read as follows:

29 §26-3-309. Fire protection equipment and emergency equipment.

30 (a) The gross receipts or gross proceeds derived from purchases of or
31 repairs to fire protection equipment and emergency equipment to be owned
32 by and exclusively used by volunteer fire departments are hereafter exempt
33 from the taxes levied under the Arkansas Gross Receipts Act of 1941, § 26-52-
34 101 et seq., the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.,
35 and all other state, local, and county sales and use taxes.

36 (b) The gross receipts or gross proceeds derived from purchases of
37 supplies and materials to be used in the construction and maintenance of

1 volunteer fire departments; including improvements and fixtures thereon, and
2 property of any nature appertanant therto or used in connection therewith are
3 exempt from the taxes levied under the Arkansas Gross Receipts Act of 1941, §
4 26-52-101 et seq., the Arkansas Compensating Tax Act of 1949, § 26-53-101 et
5 seq., and all other state, local, and county sales and use taxes. 2

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

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11 SECTION 3. If any provision of this act or the application thereof to any
12 person or circumstance is held invalid, such invalidity shall not affect other
13 provisions or applications of the act which can be given effect without the
14 invalid provision or application, and to this end the provisions of this act
15 are declared to be severable.

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17 SECTION 4. All laws and parts of laws in conflict with this act are hereby
18 repealed.

19 (a) /s/Rep. Young et al

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21 (b) APPROVED:3-11-97

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