

1 State of Arkansas
2 90th General Assembly
3 Regular Session, 2015
4

A Bill

SENATE BILL 802

5 By: Senators Rapert, Maloch
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE LAW CONCERNING THE SALES AND USE
9 TAXES APPLICABLE TO CERTAIN SERVICES; TO EXEMPT
10 CERTAIN SOLID WASTE SERVICES FROM SALES AND USE
11 TAXES; AND FOR OTHER PURPOSES.
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Subtitle

15 TO AMEND THE LAW CONCERNING THE SALES AND
16 USE TAXES APPLICABLE TO CERTAIN SERVICES;
17 AND TO EXEMPT CERTAIN SOLID WASTE
18 SERVICES FROM SALES AND USE TAXES.
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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 § 26-52-316(b), concerning services subject
24 to the gross receipts tax, is amended to read as follows:

25 (b)~~(1)~~ As used in this section, ~~“locksmith;~~

26 (1)(A) “Locksmith services” means repairing, servicing, or
27 installing locks and locking devices, whether the locks and locking devices
28 are:

29 ~~(A)~~ (i) Incorporated into real property;

30 ~~(B)~~ (ii) Incorporated into tangible personal
31 property; or

32 ~~(C)~~ (iii) Separate and apart from other property.

33 ~~(2)~~ (B) “Locksmith services” also includes unlocking locks
34 or locking devices for another person.

35 ~~(3)~~ (C) “Locksmith services” shall not include the initial
36 installation of locks by a contractor in new construction~~;~~ and



