1	State of Arkansas
2	80th General Assembly ABII ACT 1010 OF 1995
3	Regular Session, 1995HOUSE BILL1225
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, Laverty, Luker, Lynn,
7	Madison, Malone, Molinaro, Mullenix, Pappas, Ray, Schexnayder, Sheppard, Simmons,
8	Simon, J. Smith, T. Smith, Stalnaker, Thomas, Vess, von Gremp, Wagner, Wallis, Watts,
9	Whorton, J. Wilson, K. Wood, Wooldridge, Wren
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12	For An Act To Be Entitled
13	"AN ACT TO EXEMPT PURCHASES OF FIRE PROTECTION EQUIPMENT
14	AND EMERGENCY EQUIPMENT BY VOLUNTEER FIRE DEPARTMENTS FROM
15	ALL STATE, LOCAL AND COUNTY SALES AND USE TAXES; AND FOR
16	OTHER PURPOSES."
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18	Subtitle
19	"TO EXEMPT PURCHASES OF FIRE PROTECTION
20	AND EMERGENCY EQUIPMENT BY VOLUNTEER
21	FIRE DEPARTMENTS FROM ALL STATE, LOCAL
22	AND COUNTY SALES AND USE TAXES."
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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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As Engrossed: 1/27/95

1	SECTION 3. If any provision of this act or the application thereof to
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4	the invalid provision or application, and to this end the provisions of this
5	act are declared to be severable.
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7	SECTION 4. All laws and parts of laws in conflict with this act are
8	hereby repealed.
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10	/s/Rep. Young, et al
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12	APPROVED: 4-7-95
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As Engrossed: 1/27/95

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