

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.
Act 368 of the Regular Session

1 State of Arkansas
2 86th General Assembly
3 Regular Session, 2007
4

A Bill

HOUSE BILL 1810

5 By: Representative Lowery
6 By: Senator G. Jeffress
7
8

For An Act To Be Entitled

10 AN ACT TO AMEND THE SALES AND USE TAX LAW
11 PERTAINING TO THE TAXABILITY OF THE LEASE OR
12 RENTAL OF PORTABLE TOILETS AND ASSOCIATED
13 SERVICES; AND FOR OTHER PURPOSES.
14

Subtitle

15 AN ACT TO AMEND THE SALES AND USE TAX
16 LAW PERTAINING TO THE TAXABILITY OF THE
17 LEASE OR RENTAL OF PORTABLE TOILETS AND
18 ASSOCIATED SERVICES.
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22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 3 is amended
25 to add an additional section to read as follows:

26 26-52-319. Portable toilets and associated services.

27 (a) The excise tax levied by the Arkansas Gross Receipts Act of 1941,
28 § 26-52-101 et seq., and the Arkansas Compensating Tax Act of 1949, § 26-53-
29 101 et seq., is levied on the gross receipts or gross proceeds derived from
30 the following:

31 (1) The lease or rental of a portable toilet on a long-term or
32 short-term basis; and

33 (2) Any service associated with the lease or rental of a
34 portable toilet provided by the lessor or otherwise, including without
35 limitation:



- 1 (A) Pumping;
- 2 (B) Recharging with chemicals;
- 3 (C) Disinfecting;
- 4 (D) Cleaning;
- 5 (E) Deodorizing;
- 6 (F) Refilling toilet paper;
- 7 (G) General maintenance or repair;
- 8 (H) Pick-up or delivery; or
- 9 (I) Any other related service.

10 (b) The gross receipts or gross proceeds derived from the sale of a
 11 portable toilet purchased for subsequent rental or lease may be purchased
 12 exempt from the gross receipts tax levied by the Arkansas Gross Receipts Act
 13 of 1941, § 26-52-101 et seq., and the compensating use tax levied by the
 14 Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq., pursuant to § 26-
 15 52-401(12).

16 (c) The Director of the Department of Finance and Administration may
 17 promulgate rules to implement this section.

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19 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
 20 General Assembly of the State of Arkansas that the portable toilet industry
 21 is currently applying tax on tangible personal property and services
 22 differently and that in order to achieve equity in the portable toilet
 23 industry, additional legislation is needed. Therefore, an emergency is
 24 declared to exist and this act being necessary for the preservation of the
 25 public peace, health, and safety shall become effective on July 1, 2007.

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27 **APPROVED: 3/19/2007**

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