

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 767 of the Regular Session

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009

A Bill

SENATE BILL 975

4
5 By: Senator J. Key
6
7

For An Act To Be Entitled

8
9 AN ACT TO EXEMPT THE PURCHASE OF THERMAL IMAGING
10 EQUIPMENT TO BE USED BY LAW ENFORCEMENT AIRCRAFT
11 WHEN PURCHASED BY A COUNTY GOVERNMENT; AND FOR
12 OTHER PURPOSES.
13

Subtitle

14
15 TO EXEMPT THE PURCHASE OF THERMAL
16 IMAGING EQUIPMENT TO BE USED BY LAW
17 ENFORCEMENT AIRCRAFT WHEN PURCHASED BY A
18 COUNTY GOVERNMENT.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
22

23 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended
24 to add an additional section to read as follows:

25 26-52-442. Thermal imaging equipment.

26 The gross receipts or gross proceeds derived from the sale of thermal
27 imaging equipment purchased by a county government for use by law enforcement
28 aircraft are exempt from the:

29 (1) Gross receipts tax levied by this chapter; and

30 (2) Compensating use tax levied by the Arkansas Compensating Tax
31 Act of 1949, § 26-53-101 et seq.
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33 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
34 General Assembly of the State of Arkansas that county governments that use
35 county owned or county controlled aircraft for law enforcement purposes



1 should be exempt from paying Arkansas sales and use tax on thermal imagining
2 equipment purchased for law enforcement purposes; and that for the effective
3 administration of this act it should be come effective on July 1, 2009.
4 Therefore, an emergency is declared to exist, and this act being necessary
5 for the preservation of the public peace, health, and safety shall become
6 effective on July 1, 2009.

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8 **APPROVED: 4/1/2009**
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