

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.

1 State of Arkansas
2 87th General Assembly
3 Regular Session, 2009
4

A Bill

HOUSE BILL 2142

5 By: Representative Harrelson
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For An Act To Be Entitled

8 AN ACT TO REPEAL THE SALES AND USE TAX ON MINI-
9 WAREHOUSE AND SELF-STORAGE RENTAL SERVICES; AND
10 FOR OTHER PURPOSES.
11

Subtitle

12 TO REPEAL THE SALES AND USE TAX ON MINI-
13 WAREHOUSE AND SELF-STORAGE RENTAL
14 SERVICES.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code § 26-52-316(a)(6), concerning services that
22 are subject to tax, is repealed.

23 ~~(6) Mini-warehouse and self-storage rental services;~~
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25 SECTION 2. Effective Date. Section 1 of this act is effective on the
26 first day of the calendar quarter following the effective date of this act.
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