

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

A Bill

SENATE BILL 802

4
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



1 (2)(A) "Solid wastes" means all putrescible and nonputrescible
2 wastes in solid or semisolid form, including without limitation yard or food
3 waste, waste glass, waste metals, waste plastics, wastepapers, waste
4 paperboard, and all other solid or semisolid wastes resulting from
5 industrial, commercial, agricultural, community, and residential activities.

6 (B) "Solid wastes" does not include saltwater, drilling
7 fluids, hydraulic fracturing fluids, produced water, pit water, pit mud, and
8 similar materials produced or generated from oil, gas, or other natural
9 resource exploration and development activities except to the extent the
10 materials described in this subdivision (b)(2)(B) are actually disposed of in
11 a landfill permitted under the Arkansas Solid Waste Management Act, § 8-6-201
12 et seq., in which case only the landfill disposal fee shall be subject to
13 tax.

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15 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
16 first day of the calendar quarter following the effective date of this act.