

1 State of Arkansas
2 92nd General Assembly
3 Regular Session, 2019
4

A Bill

HOUSE BILL 1618

5 By: Representatives Gonzales, Vaught
6 By: Senator Teague
7

For An Act To Be Entitled

9 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
10 WASHER-EXTRACTORS USED BY A FIRE DEPARTMENT; AND FOR
11 OTHER PURPOSES.
12
13

Subtitle

15 TO CREATE A SALES AND USE TAX EXEMPTION
16 FOR WASHER-EXTRACTORS USED BY A FIRE
17 DEPARTMENT.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
23 amended to add an additional section to read as follows:

24 26-52-452. Washer-extractor used by fire department.

25 The gross receipts or gross proceeds derived from the sale of a washer-
26 extractor required under § 14-284-412 to a fire department or
27 intergovernmental council of a county are exempt from the gross receipts tax
28 levied by this chapter and the compensating use tax levied by the Arkansas
29 Compensating Tax Act of 1949, § 26-53-101 et seq.
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31 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
32 first day of the calendar quarter following the effective date of this act.
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