

1 State of Arkansas As Engrossed: H2/15/23 H3/16/23

2 94th General Assembly

# A Bill

3 Regular Session, 2023

HOUSE BILL 1046

4

5 By: Representatives Ray, John Carr, J. Mayberry, Achor, Beaty Jr., M. Brown, Ennett, Gramlich, Hudson,  
6 Maddox, McCollum

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## For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW GOVERNING STATE SALES AND USE  
10 TAXES; TO EXEMPT FROM SALES AND USE TAXES CERTAIN  
11 PURCHASES OF A WHEELCHAIR-ACCESSIBLE MOTOR VEHICLE;  
12 TO EXEMPT FROM SALES AND USE TAXES THE PURCHASE OF  
13 SERVICES TO RENDER A MOTOR VEHICLE WHEELCHAIR  
14 ACCESSIBLE; AND FOR OTHER PURPOSES.

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## Subtitle

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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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

27 26-52-455. Wheelchair-accessible motor vehicle – Definitions.

28 (a) As used in this section:

29 (1) "Aftermarket wheelchair accommodation services" means the  
30 service of modifying a new or used motor vehicle to carry a person and a  
31 wheelchair simultaneously; and

32 (2) "Wheelchair-accessible motor vehicle" means a motor vehicle  
33 that has been modified to permit a person to enter or exit the motor vehicle  
34 while in a wheelchair.

35 (b) The gross proceeds or gross receipts are exempt from the gross  
36 receipts tax levied by this chapter and the compensating use tax levied by



1 the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq., for the sale  
2 of:

3 (1) A new or used wheelchair-accessible motor vehicle; and

4 (2) Aftermarket wheelchair accommodation services.

5 (c) The Department of Finance and Administration may adopt rules to  
6 carry out the provisions of this section.

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8 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the  
9 first day of the second calendar month following the effective date of this  
10 act.

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12 SECTION 3. DO NOT CODIFY. Rules.

13 (a) When adopting the initial rules under this act, the Department of  
14 Finance and Administration shall file the final rules with the Secretary of  
15 State for adoption under § 25-15-204(f):

16 (1) On or before January 1, 2024; or

17 (2) If approval under § 10-3-309 has not occurred by January 1,  
18 2024, as soon as practicable after approval under § 10-3-309.

19 (b) The department shall file the proposed rules with the Legislative  
20 Council under § 10-3-309(c) sufficiently in advance of January 1, 2024, so  
21 that the Legislative Council may consider the rules for approval before  
22 January 1, 2024.

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24 /s/Ray  
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