

Hall of the House of Representatives
83rd General Assembly - Regular Session, 2001
Amendment Form

Subtitle of House Bill No. 2492

"TO PROVIDE THAT LANDSCAPING AND LAWN CARE SERVICES ARE REMOVED
FROM THE ENUMERATED SERVICES WHICH ARE SUBJECT TO THE SALES TAX."

Amendment No. 1 to House Bill No. 2492.

Amend House Bill No. 2492 as originally introduced:

Delete the Title and substitute the following:

"AN ACT TO AMEND ARKANSAS CODE 26-52-301 TO EXEMPT CERTAIN LANDSCAPING AND LAWN CARE SERVICES FROM THE ARKANSAS GROSS RECEIPTS TAX; AND FOR OTHER PURPOSES. "

AND

Delete the Subtitle and substitute the following:

"AN ACT TO EXEMPT CERTAIN LANDSCAPING AND LAWN CARE SERVICES FROM THE ARKANSAS GROSS RECEIPTS TAX. "

AND

Delete Section 1 of the Bill and substitute the following:

"SECTION 1. Arkansas Code 26-52-301(3)(E), concerning services subject to Arkansas Gross Receipts Tax, is amended to read as follows:

(E)(i) Service of providing transportation or delivery of money, property, or valuables by armored car; service of providing cleaning or janitorial work; service of pool cleaning and servicing; pager services; telephone answering services; lawn care and landscaping services, unless exempt under subdivision (3)(E)(ii); service of parking a motor vehicle or allowing the motor vehicle to be parked; service of storing a motor vehicle; service of storing furs; service of providing indoor tanning at a tanning salon.

(ii) ~~[Repealed]~~. The tax levied by this section does not apply to lawn care and landscaping services performed for the state or for a county or municipality on the right-of-way of a public road, street, or highway.

(iii) For purposes of this section:

(a) "Landscaping" means the installation, preservation, or enhancement of ground covering by planting trees, bushes and shrubbery, grass, flowers, and other types of decorative plants; and

(b) "Lawn care" means the maintenance,

preservation, or enhancement of ground covering of nonresidential property and does not include planting trees, bushes and shrubbery, grass, flowers, and other types of decorative plants.

(c) "Residential" means a single family residence used solely as the principal place of residence of the owner;"

The Amendment was read _____
By: Representative Gillespie
DF/CDS - 032220011136
CPB271 _____ **Chief Clerk**