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2 State of Arkansas
3 88th General Assembly
4 Regular Session, 2011

A Bill

HOUSE BILL 1757

5
6 By: Representative Linck

7 Filed with: Interim House Committee on Revenue and Taxation
8 pursuant to A.C.A. §10-3-217.

For An Act To Be Entitled

9
10 AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE
11 TAX FOR UTILITIES USED BY A VOLUNTEER FIRE
12 DEPARTMENT; AND FOR OTHER PURPOSES.

Subtitle

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15 TO CREATE AN EXEMPTION FROM THE SALES AND
16 USE TAX FOR UTILITIES USED BY A VOLUNTEER
17 FIRE DEPARTMENT.
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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 § 26-52-434 is amended to read as follows:

24 26-52-434. Fire protection equipment and emergency equipment =
25 Utilities.

26 (a) The gross receipts or gross proceeds derived from a purchase of or
27 a repair to fire protection equipment and emergency equipment to be owned by
28 and exclusively used by a volunteer fire department are exempt from the taxes
29 levied under:

30 (1) This chapter;

31 (2) The Arkansas Compensating Tax Act of 1949, § 26-53-101 et
32 seq.; and

33 (3) All other state, local, and county sales and use taxes.

34 (b) The gross receipts or gross proceeds derived from a purchase of
35 supplies and materials to be used in the construction and maintenance of
36 volunteer fire departments, including without limitation improvements and

1 fixtures ~~thereon~~ on the volunteer fire department, and property of any nature
2 appurtenant ~~thereto~~ to the volunteer fire department or used in connection
3 ~~therewith~~ with the volunteer fire department are exempt from the taxes levied
4 under:

- 5 (1) This chapter;
- 6 (2) The Arkansas Compensating Tax Act of 1949, § 26-53-101 et
7 seq.; and
- 8 (3) All other state, local, and county sales and use taxes.

9 (c) The gross receipts or gross proceeds derived from the sale of
10 electricity, natural gas, propane gas, water, and communication services sold
11 as a utility or provided as a public service and used by a volunteer fire
12 department are exempt from the taxes levied under:

- 13 (1) This chapter;
- 14 (2) The Arkansas Compensating Tax Act of 1949, § 26-53-101 et
15 seq.; and
- 16 (3) All other state, local, and county sales and use taxes.

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

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21 Referred by the Arkansas House of Representatives

22 Prepared by: JLL/VJF
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