

2 State of Arkansas  
3 91st General Assembly  
4 Regular Session, 2017

# A Bill

HOUSE BILL 1582

5  
6 By: Representative Dotson

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

## 9 For An Act To Be Entitled

10 AN ACT TO EXEMPT CERTAIN ELECTION EQUIPMENT FROM  
11 SALES AND USE TAXES; TO DECLARE AN EMERGENCY; AND FOR  
12 OTHER PURPOSES.

## 13 Subtitle

14 TO EXEMPT CERTAIN ELECTION EQUIPMENT FROM  
15 SALES AND USE TAXES; AND TO DECLARE AN  
16 EMERGENCY.

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

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23 SECTION 1. DO NOT CODIFY. Certain election equipment.

24 (a) As used in this section, "election equipment" means hardware  
25 associated with voting or tabulating votes during or after an election or  
26 during testing in preparation for an election, including without limitation:

27 (1) Vote tabulating machines;

28 (2) Laptop computers designed or programmed for use in the  
29 election process;

30 (3) Vote marking devices;

31 (4) Electronic poll books;

32 (5) Stands, kiosks, privacy booths, or other devices utilized  
33 specifically to mount or display voting equipment;

34 (6) Connecting hardware, cables, modems, or other wiring devices  
35 utilized with voting equipment in an election; and

1           (7) Printers or other peripherals used during the election  
2 equipment testing process, the voting process, or the counting and tabulating  
3 process of an election.

4           (b) The gross receipts or gross proceeds derived from the sale of  
5 election equipment specified in this section are exempt from the gross  
6 receipts tax levied by the Arkansas Gross Receipts Act of 1941, § 26-52-101  
7 et seq., and the compensating use tax levied by the Arkansas Compensating Tax  
8 Act of 1949, § 26-53-101 et seq.

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10           SECTION 2. DO NOT CODIFY. SUNSET CLAUSE. Section 1 of this act  
11 expires on December 31, 2018.

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13           SECTION 3. EMERGENCY CLAUSE. It is found and determined by the  
14 General Assembly of the State of Arkansas that collection of sales and use  
15 taxes on a statewide purchase of election equipment is impractical and cost-  
16 prohibitive; that the requirement to purchase an integrated statewide  
17 election system is critical to ensure safe and secure elections for the  
18 citizens of Arkansas; and it is imperative to replace all existing election  
19 equipment in the state in time for the election primary of 2018. Therefore,  
20 an emergency is declared to exist, and this act being immediately necessary  
21 for the preservation of the public peace, health, and safety shall become  
22 effective on:

23           (1) The date of its approval by the Governor;

24           (2) If the bill is neither approved nor vetoed by the Governor,  
25 the expiration of the period of time during which the Governor may veto the  
26 bill; or

27           (3) If the bill is vetoed by the Governor and the veto is  
28 overridden, the date the last house overrides the veto.

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31 Referred by the Arkansas House of Representatives

32 Prepared by: VJF

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