1	IN	ΓERIM STUDY PROPOSAL 2023-022	
2	State of Arkansas As	Engrossed: H2/15/23 H3/16/23	
3	94th General Assembly	A Bill	
4	Regular Session, 2023	HOUSE BILL 1046	
5			
6	By: Representatives Ray, John Carr, J. Mayberry, Achor, Beaty Jr., M. Brown, Ennett, Gramlich, Hudson		
7	Maddox, McCollum		
8		Filed with: House Committee on Revenue and Taxation	
9	pursuant to A.C.A. §10-3-21		
10	For An Act To Be Entitled		
11	AN ACT TO AMEN	ND THE LAW GOVERNING STATE SALES AND USE	
12	TAXES; TO EXEMPT FROM SALES AND USE TAXES CERTAIN		
13	PURCHASES OF A	A WHEELCHAIR-ACCESSIBLE MOTOR VEHICLE;	
14	TO EXEMPT FROM SALES AND USE TAXES THE PURCHASE OF		
15	SERVICES TO RENDER A MOTOR VEHICLE WHEELCHAIR		
16	ACCESSIBLE; AN	ND FOR OTHER PURPOSES.	
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18			
19	Subtitle		
20	TO AMEND THE LAW GOVERNING STATE SALES		
21	AND USE TAXES REGARDING WHEELCHAIR-		
22	ACCESSIBLE MOTOR VEHICLES.		
23			
24			
25	BE IT ENACTED BY THE GENER	RAL ASSEMBLY OF THE STATE OF ARKANSAS:	
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27	SECTION 1. Arkansas	s Code Title 26, Chapter 52, Subchapter 4, is	
28	amended to add an additional section to read as follows:		
29	26-52-455. Wheelcha	air-accessible motor vehicle — Definitions.	
30	(a) As used in this	s section:	
31	(1) "Afterman	rket wheelchair accommodation services" means the	
32	service of modifying a new or used motor vehicle to carry a person and a		
33	wheelchair simultaneously; and		
34	(2) "Wheelchair-accessible motor vehicle" means a motor vehicle		
35	that has been modified to permit a person to enter or exit the motor vehicle		
36	while in a wheelchair.		

1	(b) The gross proceeds or gross receipts are exempt from the gross		
2	receipts tax levied by this chapter and the compensating use tax levied by		
3	the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq., for the sale		
4	of:		
5	(1) A new or used wheelchair-accessible motor vehicle; and		
6	(2) Aftermarket wheelchair accommodation services.		
7	(c) The Department of Finance and Administration may adopt rules to		
8	carry out the provisions of this section.		
9			
10	SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the		
11	first day of the second calendar month following the effective date of this		
12	act.		
13			
14	SECTION 3. DO NOT CODIFY. Rules.		
15	(a) When adopting the initial rules under this act, the Department of		
16	Finance and Administration shall file the final rules with the Secretary of		
17	State for adoption under § 25-15-204(f):		
18	(1) On or before January 1, 2024; or		
19	(2) If approval under § 10-3-309 has not occurred by January 1,		
20	2024, as soon as practicable after approval under § 10-3-309.		
21	(b) The department shall file the proposed rules with the Legislative		
22	Council under § 10-3-309(c) sufficiently in advance of January 1, 2024, so		
23	that the Legislative Council may consider the rules for approval before		
24	January 1, 2024.		
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26	/s/Ray		
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29	Referred requested by the Arkansas House of Representatives		
30	Prepared by: JLL/SJA		
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