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INTERIM STUDY PROPOSAL 2023-022
As Engrossed: H2/15/23 H3/16/23

State of Arkansas
94th General Assembly
Regular Session, 2023

A Bill

HOUSE BILL 1046

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

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

For An Act To Be Entitled

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

Subtitle

TO AMEND THE LAW GOVERNING STATE SALES AND USE TAXES REGARDING WHEELCHAIR-ACCESSIBLE MOTOR VEHICLES.

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

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

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

(a) As used in this section:

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

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

