1	INTERIM 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. §10-3-217.
10	For An Act To Be Entitled
11	AN ACT TO AMEND THE LAW GOVERNING STATE SALES AND USE
12	TAXES; TO EXEMPT FROM SALES AND USE TAXES CERTAIN
13	PURCHASES OF 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; AND FOR OTHER PURPOSES.
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19	Subtitle
20	TO AMEND THE LAW GOVERNING STATE SALES
21	AND USE TAXES REGARDING WHEELCHAIR-
22	ACCESSIBLE MOTOR VEHICLES.
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25	BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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27	SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
28	amended to add an additional section to read as follows:
29	<u>26-52-455. Wheelchair-accessible motor vehicle – Definitions.</u>
30	(a) As used in this section:
31	(1) "Aftermarket 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	<u>while in a wheelchair.</u>

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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	<u>of:</u>
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.
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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.
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14	SECTION 3. DO NOT CODIFY. <u>Rules.</u>
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	<u>January 1, 2024.</u>
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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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