

Sales Tax Exemption Proposals

for consideration by the Arkansas Tax Reform and Relief Legislative Task Force

April 25, 2018

- Proposal #1: Billboard Advertising Services
- Proposal #2: Sales of Newspapers
- Proposal #3: Increasing the Sales Tax Exemption on Sales of New or Used Motor Vehicles from Less than Four Thousand Dollars (\$4,000) to Less than Ten Thousand Dollars (\$10,000)
- Proposal #4: Sale of Manufactured Homes and Modular Homes
- Proposal #5: Services Purchased by Radio and Television Companies
- Proposal #6: Federally Chartered Credit Unions
- Proposal #7: Services Provided by Coin-Operated Car Washes
- Proposal #8: Sales of 4-Wheelers and ATVs for Farm Use
- Proposal #9: Tax on Motor Fuel, Distillate Special Fuel, and Liquefied Gas Special Fuel
- Proposal #10: Back-to-School Tax Holiday
- Proposal #11: Sales of Machinery and Equipment Used Directly in Manufacturing or Processing
- Proposal #12: Natural Gas and Electricity by Electric Power Generators
- Proposal #13: Sale of Expendable Supplies for Farm Machinery, including Baling Twine
- Proposal #14: Sales of Fuel Packaging Materials and Machinery and Equipment Used in the Business of Processing Hazardous and Non-Hazardous Waste into Fuel Products
- Proposal #15: Sales Tax Exemptions of Less than Ten Thousand Dollars (\$10,000)
- Proposal #16: Sales Tax Exemptions for Named Non-Profit Entities
- Proposal #17: Dyed Diesel Fuel
- Proposal #18: Sales of Fuel to Vessels, Barges, Other Commercial Watercraft, and Railroads
- Proposal #19: Sales of Rental of Advertising Space in Newspapers and Publications
- Proposal #20: Sales of Raw Products, including Christmas Trees, from Farms, Orchards and Gardens, and Farmers' Markets
- Proposal #21: Sales of Baby Chickens
- Proposal #22: Sale of Packaging Material Used by Cotton Gins
- Proposal #23: Sales of Cotton, Seed Cotton, Lint Cotton, or Baled Cotton
- Proposal #24: Sales of Seed to be used in the Commercial Production of any Agricultural Product or Agricultural Seed
- Proposal #25: Sale of Feedstuffs used in Commercial Production of Livestock or Poultry
- Proposal #26: Sale of Gas and Energy Produced from Biomass
- Proposal #27: Sales of Aircraft Held for Resale
- Proposal #28: Sales of New Aircraft to Purchasers Outside of Arkansas
- Proposal #29: Sales of Class 5 – Class 8 Trucks

- Proposal #30: Sale of the First 500 Kilowatt Hours to Low Income Households
- Proposal #31: Sale of Prescription Drugs
- Proposal #32: Sale of Test Strips for Testing Human Blood Sugar Levels
- Proposal #33: Sale of Durable Medical Equipment
- Proposal #34: Sales of a Dental Appliance
- Proposal #35: Sales of Tickets by Municipalities or Counties
- Proposal #36: Sales of Tickets by Public Schools
- Proposal #37: Sales of Tickets by Colleges and Universities
- Proposal #38: Admission to County Fairs
- Proposal #39: Parking Space Charges or Fees by State Institutions
- Proposal #40: Sales of Magazines and Publications Sold through Subscription
- Proposal #41: Non-Profit Hospitals and Nursing Homes
- Proposal #42: Used Property Taken in Trade
- Proposal #43: Sales Tax on Food and Food Ingredients
 - Proposal #43A: Food Tax Credit
 - Proposal #43B: Earned Income Tax Credit