

State of Arkansas

77th General Assembly

Regular Session, 1989

A Bill

HOUSE BILL

1036

By: Representative Lendall

For An Act To Be Entitled

"AN ACT TO AMEND ARKANSAS CODE 26-52-401 TO PROVIDE AN EXEMPTION TO THE ARKANSAS GROSS RECEIPTS TAX FOR SALES OF MOTOR VEHICLES AND ADAPTIVE EQUIPMENT TO PERMANENTLY HANDICAPPED PERSONS; AND FOR OTHER PURPOSES."

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

SECTION 1. Arkansas Code 26-52-401 is hereby amended to add an additional subdivision to read as follows:

"(29) Gross receipts or gross proceeds derived from the sale of motor vehicles and adaptive equipment to a permanently handicapped person if the motor vehicle is used by the person as a personal vehicle. 'Handicapped person' shall have the same meaning as provided in Arkansas Code 27-15-302, the same being a part of the 'Handicapped Person's Access to Parking Act of 1985.'"

SECTION 2. All provisions of this Act of a general and permanent nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code Revision Commission shall incorporate the same in the Code.

SECTION 3. All laws and parts of laws in conflict with this Act are hereby repealed.