

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995

A Bill

HOUSE BILL 1225

4 By: Representatives Young, Wilkinson, Ammons, Angel, Baker, Beatty, Bryant,
5 Cash, Choate, Critcher, Curran, Dawson, Delay, Ferguson, Ferrell, Fletcher,
6 Hall, Harris, Hendren, G. Hendrix, Hill, Horn, Hudson, Johnson, Jordan, Kidd,
7 Lancaster, Laverty, Luker, Lynn, Madison, Malone, Molinaro, Mullenix, Pappas,
8 Ray, Schexnayder, Sheppard, Simmons, Simon, J. Smith, T. Smith, Stalnaker,
9 Thomas, Vess, von Gremp, Wagner, Wallis, Watts, Whorton, J. Wilson, K. Wood,
10 Wooldridge, Wren

11

12

For An Act To Be Entitled

14 "AN ACT TO EXEMPT PURCHASES OF FIRE PROTECTION EQUIPMENT
15 AND EMERGENCY EQUIPMENT BY VOLUNTEER FIRE DEPARTMENTS FROM
16 ALL STATE, LOCAL AND COUNTY SALES AND USE TAXES; AND FOR
17 OTHER PURPOSES."

18

Subtitle

20 "TO EXEMPT PURCHASES OF FIRE PROTECTION
21 AND EMERGENCY EQUIPMENT BY VOLUNTEER
22 FIRE DEPARTMENTS FROM ALL STATE, LOCAL
23 AND COUNTY SALES AND USE TAXES."

24

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

26

27 SECTION 1. The gross receipts or gross proceeds derived from purchases
28 of fire protection equipment and emergency equipment to be owned by and
29 exclusively used by volunteer fire departments are hereafter exempt from the
30 taxes levied under the Arkansas Gross Receipts Tax Act (Arkansas Code §26-52-
31 101 et seq.), the Arkansas Compensating Use Tax Act (Arkansas Code §26-53-101
32 et seq.), and all other state, local and county sales and use taxes.

33

34 SECTION 2. All provisions of this act of a general and permanent
35 nature are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas

1 Code Revision Commission shall incorporate the same in the Code.

2

3 SECTION 3. If any provision of this act or the application thereof to
4 any person or circumstance is held invalid, such invalidity shall not affect
5 other provisions or applications of the act which can be given effect without
6 the invalid provision or application, and to this end the provisions of this
7 act are declared to be severable.

8

9 SECTION 4. All laws and parts of laws in conflict with this act are
10 hereby repealed.

11

12 */s/Rep. Young, et al*

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

1
2
3

0113950838.maw041