

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

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## For An Act To Be Entitled

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

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## Subtitle

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

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

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

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



*As Engrossed: 1/27/95*

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