

Stricken language would be deleted from present law. Underlined language would be added to present law.

1 State of Arkansas

As Engrossed: H1/24/97 H1/29/97 S2/27/97

2 81st General Assembly

A Bill

3 Regular Session, 1997

HOUSE BILL 1159

4 By: Representatives Young, Wilkinson, Ammons, Angel, Baker, Beatty, Bryant, Choate, Critcher, Curran, Davis, Dawson, DeLay,

5 Ferguson, Ferrell, Fletcher, Hall, Harris, Hendren, Horn, Hudson, Johnson, Kidd, Lancaster, Laverty, Luker, Lynn, Madison, Malone,

6 Molinaro, Mullenix, Pappas, Schexnayder, Sheppard, Simmons, Simon, J. Smith, Stalnaker, Thomas, Vess, Wagner, Wallis,

7 Whorton, J. Wilson, Woolridge, Wren, *Rodgers, Teague, Faris, McGehee, Allison, Broadway, Wood, Hale, Trammell, Jeffress, Milum,*

8 *French, D. Hudson, Fuqua, Bond, Hausam, Teague and Rodgers*

9 *By: Senator Hill*

10

11

12

For An Act To Be Entitled

13

"AN ACT TO EXEMPT REPAIRS TO FIRE PROTECTION AND EMERGENCY

14

EQUIPMENT FROM GROSS RECEIPTS TAX; TO EXEMPT PURCHASES OF

15

MATERIALS FOR THE CONSTRUCTION AND MAINTENANCE OF VOLUNTEER FIRE

16

DEPARTMENTS FROM GROSS RECEIPTS TAX; AND FOR OTHER PURPOSES."

17

18

19

Subtitle

20

"TO EXEMPT REPAIRS OF FIRE PROTECTION

21

AND EMERGENCY EQUIPMENT FROM SALES TAX;

22

TO EXEMPT MATERIALS FOR CONSTRUCTION AND

23

MAINTENANCE OF VOLUNTEER FIRE

24

DEPARTMENTS FROM SALES TAX."

25

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

27

28 SECTION 1. Arkansas Code § 26-3-309 is amended to read as follows:

29 §26-3-309. Fire protection equipment and emergency equipment.

30 (a) The gross receipts or gross proceeds derived from purchases of or

31 repairs to fire protection equipment and emergency equipment to be owned

32 by and exclusively used by volunteer fire departments are hereafter exempt

33 from the taxes levied under the Arkansas Gross Receipts Act of 1941, § 26-52-

34 101 et seq., the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.,

35 and all other state, local, and county sales and use taxes.

36 (b) The gross receipts or gross proceeds derived from purchases of

37 supplies and materials to be used in the construction and maintenance of

1 volunteer fire departments; including improvements and fixtures thereon, and
2 property of any nature appertanant therto or used in connection therewith are
3 exempt from the taxes levied under the Arkansas Gross Receipts Act of 1941, §
4 26-52-101 et seq., the Arkansas Compensating Tax Act of 1949, § 26-53-101 et
5 seq., and all other state, local, and county sales and use taxes. ✎

6

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

10

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

16

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

19 (a)

/s/Rep. Young et al

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35 (b)