

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

1 State of Arkansas  
2 81st General Assembly  
3 Regular Session, 1997

## A Bill

SENATE BILL 549

4  
5 By: Senator Mahony

### For An Act To Be Entitled

9 "AN ACT TO EXCLUDE LAWN CARE AND LANDSCAPING SERVICES FROM  
10 THE SALES AND USE TAX; AND FOR OTHER PURPOSES."

### Subtitle

13 "TO EXCLUDE LAWN CARE AND LANDSCAPING  
14 SERVICES FROM THE SALES AND USE TAX."

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

18 SECTION 1. Arkansas Code § 26-52-301(E)(i) is amended to read as  
19 follows:

20 "(E)(i) Service of providing transportation or delivery of money,  
21 property, or valuables by armored car; service of providing a credit report;  
22 service of collecting a debt or account receivable; service of providing  
23 cleaning or janitorial work; service of pool cleaning and servicing; pager  
24 services; telephone answering services; ~~lawn care and landscaping services;~~  
25 service of parking a motor vehicle or allowing the motor vehicle to be parked;  
26 service of storing a motor vehicle; service of storing furs; service of  
27 providing indoor tanning at a tanning salon."

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

33 SECTION 3. If any provision of this act or the application thereof to  
34 any person or circumstance is held invalid, such invalidity shall not affect  
35 other provisions or applications of the act which can be given effect without  
36 the invalid provision or application, and to this end the provisions of this

1 act are declared to be severable.

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4 hereby repealed.

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