

Stricken language would be deleted from and underlined language would be added to the law as it existed prior to this session of the General Assembly.

1 State of Arkansas
2 83rd General Assembly
3 Regular Session, 2001
4

As Engrossed: H3/23/01

A Bill

HOUSE BILL 2492

5 By: Representative Gillespie
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For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE 26-52-301 TO EXEMPT
10 CERTAIN LANDSCAPING AND LAWN CARE SERVICES FROM
11 THE ARKANSAS GROSS RECEIPTS TAX; AND FOR OTHER
12 PURPOSES.
13

Subtitle

14 AN ACT TO EXEMPT CERTAIN LANDSCAPING AND
15 LAWN CARE SERVICES FROM THE ARKANSAS GROSS
16 RECEIPTS TAX.
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21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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23 SECTION 1. Arkansas Code 26-52-301(3)(E), concerning services subject
24 to Arkansas Gross Receipts Tax, is amended to read as follows:

25 (E)(i) Service of providing transportation or delivery of
26 money, property, or valuables by armored car; service of providing cleaning
27 or janitorial work; service of pool cleaning and servicing; pager services;
28 telephone answering services; lawn care and landscaping services, unless
29 exempt under subdivision (3)(E)(ii); service of parking a motor vehicle or
30 allowing the motor vehicle to be parked; service of storing a motor vehicle;
31 service of storing furs; service of providing indoor tanning at a tanning
32 salon.

33 (ii) ~~[Repealed]~~ The tax levied by this section
34 does not apply to lawn care and landscaping services performed for the state
35 or for a county or municipality on the right-of-way of a public road, street,
36 or highway.

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(iii) For purposes of this section:

(a) "Landscaping" means the installation, preservation, or enhancement of ground covering by planting trees, bushes and shrubbery, grass, flowers, and other types of decorative plants; and

(b) "Lawn care" means the maintenance, preservation, or enhancement of ground covering of nonresidential property and does not include planting trees, bushes and shrubbery, grass, flowers, and other types of decorative plants.

(c) "Residential" means a single family residence used solely as the principal place of residence of the owner;

SECTION 2. This act shall become effective October 1, 2001.

/s/ Gill espi e