

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

# A Bill

SENATE BILL 18

4  
5 By: Senator Hoofman  
6  
7

## For An Act To Be Entitled

8  
9 AN ACT TO AMEND ARKANSAS CODE 26-52-301 TO PROVIDE  
10 THAT LANDSCAPING AND LAWN CARE SERVICES ARE EXEMPT  
11 FROM THE SALES TAX; AND FOR OTHER PURPOSES.  
12

## Subtitle

13  
14 TO AMEND ARKANSAS CODE 26-52-301 TO  
15 PROVIDE THAT LANDSCAPING AND LAWN CARE  
16 SERVICES ARE EXEMPT FROM THE SALES TAX.  
17

18  
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
20

21 SECTION 1. Arkansas Code 26-52-301(3)(E), pertaining to services  
22 subject to the sales tax, is amended to read as follows:

23 (E)~~(i)~~ Service of providing transportation or delivery of money,  
24 property, or valuables by armored car; service of providing cleaning or  
25 janitorial work; service of pool cleaning and servicing; pager services;  
26 telephone answering services; ~~lawn care and landscaping services;~~ service of  
27 parking a motor vehicle or allowing the motor vehicle to be parked; service of  
28 storing a motor vehicle; service of storing furs; service of providing indoor  
29 tanning at a tanning salon-

30 ~~(ii) [Repealed].~~

31 ~~(iii) For purposes of this section:~~

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

35 ~~(b) "Lawn care" means the maintenance, preservation, or~~  
36 ~~enhancement of ground covering of nonresidential property and does not include~~

1 ~~planting trees, bushes and shrubbery, grass, flowers, and other types of~~  
2 ~~decorative plants.~~

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

5  
6  
7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36