

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 84th General Assembly
3 Regular Session, 2003
4

A Bill

SENATE BILL 790

5 By: Revenue & Tax - Senate
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For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE § 26-52-301 TO
10 INCLUDE ALL INITIAL INSTALLATION CHARGES AS PART
11 OF THE TAXABLE SERVICES SUBJECT TO ARKANSAS SALES
12 TAX; AND FOR OTHER PURPOSES.
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Subtitle

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16 AN ACT TO TAX INITIAL INSTALLATION
17 CHARGES.
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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)(C)(i) concerning sales tax on
24 various services, is amended to read:

25 (3)(C)(i) Service of initial installation, alteration, addition,
26 cleaning, refinishing, replacement, and repair of motor vehicles, aircraft,
27 farm machinery and implements, motors of all kinds, tires and batteries,
28 boats, electrical appliances and devices, furniture, rugs, upholstery,
29 household appliances, televisions and radios, jewelry, watches and clocks,
30 engineering instruments, medical and surgical instruments, machinery of all
31 kinds, bicycles, office machines and equipment, shoes, tin and sheetmetal,
32 mechanical tools, and shop equipment.
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34 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
35 General Assembly of the State of Arkansas that revenue available for the
36 support of necessary state services has declined during the last twelve (12)



1 months as a result of the nationwide economic slow down; that without
2 additional revenue, some state services will be reduced or eliminated; that
3 some Arkansans will suffer as a result of service reductions or cuts; and
4 that this bill will provide necessary revenue to avoid state service
5 reductions or cuts. Therefore, an emergency is declared to exist and this
6 act being necessary for the preservation of the public peace, health, and
7 safety shall become effective on July 1, 2003.

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