

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 85th General Assembly
3 Regular Session, 2005
4
5 By: Representative Key

A Bill

HOUSE BILL 2576

For An Act To Be Entitled

9 AN ACT TO PROVIDE THAT LAWN CARE AND LANDSCAPING
10 SERVICES ARE NOT SUBJECT TO GROSS RECEIPTS TAX;
11 AND FOR OTHER PURPOSES.

Subtitle

14 TO PROVIDE THAT LAWN CARE AND
15 LANDSCAPING SERVICES ARE NOT SUBJECT TO
16 GROSS RECEIPTS TAX.

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

21 SECTION 1. Arkansas Code § 26-52-301(3)(E), concerning services
22 subject to gross receipts tax, is amended to read as follows:

23 (E)~~(i)~~ Service of providing transportation or delivery of
24 money, property, or valuables by armored car; service of providing cleaning
25 or 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
28 of storing a motor vehicle; service of storing furs; service of providing
29 indoor tanning at a tanning salon.

30 ~~(ii) [Repealed].~~

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

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

35 ~~(b) "Lawn care" means the maintenance,~~
36 ~~preservation, or enhancement of ground covering of nonresidential property~~



1 ~~and does not include planting trees, bushes and shrubbery, grass, flowers,~~
2 ~~and other types of decorative plants.~~

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

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