

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 86th General Assembly
3 Regular Session, 2007

A Bill

HOUSE BILL 1295

4
5 By: Representatives Glidewell, Medley, Everett, Hardwick, Key, M. Martin
6 By: Senator Altes

For An Act To Be Entitled

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10 AN ACT TO EXEMPT FROM SALES AND USE TAX THE SALE
11 OF PUBLIC SAFETY RADIO COMMUNICATIONS EQUIPMENT
12 SOLD TO MUNICIPALITIES AND COUNTIES; AND FOR
13 OTHER PURPOSES.

Subtitle

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15
16 TO EXEMPT FROM SALES AND USE TAX THE
17 SALE OF PUBLIC SAFETY RADIO
18 COMMUNICATIONS EQUIPMENT SOLD TO
19 MUNICIPALITIES AND COUNTIES.

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

23
24 SECTION 1. Arkansas Code § 26-52-401, pertaining to exemptions from
25 the gross receipts tax, is amended to add an additional subdivision to read
26 as follows:

27 (39) Gross receipts or gross proceeds derived from the sale of public
28 safety radio communications equipment that is:

29 (A) Sold to a municipality or county; and

30 (B) Compatible with the statewide communications system.

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32 SECTION 2. Section 1 of this act is effective on the first day of the
33 calendar quarter following the effective date of this act.

