

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
4

A Bill

HOUSE BILL 1494

5 By: Representative Pace
6
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For An Act To Be Entitled

9 AN ACT TO AMEND THE SALES AND USE TAX LAW TO
10 EXCLUDE FROM THE DEFINITION OF "LANDSCAPING" AN
11 EROSION CONTROL SERVICE PERFORMED FOR A CITY OR
12 COUNTY OR THE STATE; AND FOR OTHER PURPOSES.
13

Subtitle

15 TO AMEND THE SALES AND USE TAX LAW TO
16 EXCLUDE FROM THE DEFINITION OF
17 LANDSCAPING AN EROSION CONTROL SERVICE
18 PERFORMED FOR A CITY OR COUNTY OR THE
19 STATE.
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21

22 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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24 SECTION 1. Arkansas Code § 26-52-301(3)(D)(ii)(a) [Effective July 1,
25 2007], concerning the taxation of landscaping services, is amended to read as
26 follows:

27 (a)(1) "Landscaping" means the installation,
28 preservation, or enhancement of ground covering by planting trees, bushes and
29 shrubbery, grass, flowers, and other types of decorative plants.

30 (2) "Landscaping" does not include
31 erosion control services performed in connection with a highway construction,
32 improvement, or maintenance project if the services are performed for a city
33 or county or the state, or for a contractor pursuant to a highway
34 construction, improvement, or maintenance contract with a city or county or
35 the state;
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1 SECTION 2. Section 1 of this act is effective on the first day of the
2 calendar quarter following the effective date of this act.

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