

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 1622

5 By: Representative Overbey
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For An Act To Be Entitled

9 AN ACT TO AMEND ARKANSAS CODE § 26-52-506 TO
10 CLARIFY THAT ALL TAXABLE SERVICES MAY BE
11 PURCHASED TAX FREE AS A SALE FOR RESALE; AND FOR
12 OTHER PURPOSES.
13

Subtitle

14 TO AMEND ARKANSAS CODE § 26-52-506 TO
15 CLARIFY THAT ALL TAXABLE SERVICES MAY BE
16 PURCHASED TAX FREE AS A SALE FOR RESALE.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22 SECTION 1. Arkansas Code § 26-52-506(a), concerning the collection of
23 tax on taxable labor performed for a retailer, is amended to read as follows:

24 (a) One performing taxable labor, ~~under § 26-52-301(3),~~ for another
25 person who holds a retailer's permit, shall not be required to collect and
26 remit sales tax on the labor where the labor is to be charged to, and the
27 sales tax collected from, the ultimate consumer.
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