

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.

State of Arkansas
87th General Assembly
Regular Session, 2009

A Bill

HOUSE BILL 1150

By: Representative Stewart

For An Act To Be Entitled

AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION
FOR THE SALE OF LAWN CARE SERVICES TO A NON-
PERPETUAL CARE CEMETERY; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE A SALES AND USE TAX EXEMPTION
FOR THE SALE OF LAWN CARE SERVICES TO A
NON-PERPETUAL CARE CEMETERY.

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

SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended
to add an additional section to read as follows:

26-52-442. Lawn care services for non-perpetual care cemeteries.
The gross receipts or gross proceeds derived from the sale of lawn care
services to a non-perpetual care cemetery is exempt from the tax imposed by
this chapter.

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

