

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 87th General Assembly
3 Regular Session, 2009

A Bill

HOUSE BILL 1614

4
5 By: Representative M. Martin
6
7

For An Act To Be Entitled

8
9 AN ACT TO EXEMPT PURCHASES UP TO TWENTY-FIVE
10 THOUSAND DOLLARS (\$25,000) YEARLY BY OR FOR A
11 PERMANENTLY DISABLED VETERAN FROM THE SALES AND
12 USE TAX; AND FOR OTHER PURPOSES.
13

Subtitle

14
15 TO EXEMPT PURCHASES BY OR FOR A
16 PERMANENTLY DISABLED VETERAN FROM THE
17 SALES AND USE TAX.
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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 Title 26 Chapter 52 Subchapter 4 is amended
23 to add the following section:

24 26-52-442. Permanently disabled veterans.

25 (a) As used in this section, "disabled veteran" means a United States
26 veteran who:

27 (1) Is a citizen and resident of the State of Arkansas; and

28 (2) Has been determined by the United States Department of
29 Veterans Affairs to be a totally and permanently disabled service-connected
30 veteran.

31 (b) The gross receipts and gross proceeds derived from the sale of any
32 tangible personal property or taxable service to a disabled veteran are
33 exempt from the gross receipts tax levied by this chapter and the
34 compensating use tax levied by the Arkansas Compensating Tax Act of 1949, §
35 26-53-101 et seq.

36 (c)(1) A sale of any tangible personal property or taxable service to



1 a person who is authorized to make a purchase on a disabled veteran's behalf
2 when a disabled veteran is not present at the sale is also exempt.

3 (2) A person authorized to make a purchase on the disabled
4 veteran's behalf is:

5 (A) The spouse of a disabled veteran; or

6 (B) A member of the household in which a disabled veteran
7 resides.

8 (d) The combined total of purchases exempt from the gross receipts tax
9 and compensating use tax under this section shall not exceed twenty-five
10 thousand dollars (\$25,000) per calendar year per disabled veteran.

11 (e)(1) A disabled veteran shall provide the Chief Fiscal Officer of
12 the State a yearly statement, executed under oath, that the yearly combined
13 total of purchases for which the exemption under this section is applicable
14 did not exceed twenty-five thousand dollars (\$25,000) for the previous
15 calendar year.

16 (2) Combined yearly total purchases in excess of twenty-five
17 thousand dollars (\$25,000) are subject to the gross receipts tax levied by
18 this chapter and the compensating use tax levied by the Arkansas Compensating
19 Tax Act of 1949, § 26-53-101 et seq.

20 (f) The Department of Finance and Administration shall promulgate
21 rules to administer this section.

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23 SECTION 2. This act is effective on and after January 1, 2010.
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