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 1664

5 By: Representative Carter

For An Act To Be Entitled

9 AN ACT TO EXEMPT FROM SALES AND USE TAX ITEMS
10 SOLD IN CONJUNCTION WITH A FUNERAL; AND FOR OTHER
11 PURPOSES.

Subtitle

14 TO EXEMPT FROM SALES AND USE TAX ITEMS
15 SOLD IN CONJUNCTION WITH A FUNERAL.

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

20 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended
21 to add an additional section to read as follows:
22 26-52-442. Funeral items.
23 (a) The gross receipts or gross proceeds derived from the sale of the
24 following tangible personal property sold in conjunction with a funeral,
25 internment, or cremation of a deceased human are exempt from the gross
26 receipts tax levied by this chapter and the compensating use tax levied by
27 the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.:
28 (1) Cremation urns;
29 (2) Caskets;
30 (3) Graveside markers and monuments;
31 (4) Mausoleum plates; and
32 (5) Vaults.
33 (b) The Director of the Department of Finance and Administration shall
34 promulgate rules for the proper administration of this section.

36 SECTION 2. Arkansas Code § 26-52-511, concerning prepaid funeral

1   contracts, is amended to add an additional subsection to read as follows:

2   (d) Tangible personal property that is exempt under § 26-52-442 shall

3   not be included when calculating the amount of gross receipts tax to pay on

4   the prepaid funeral contract.

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6   SECTION 3. Effective Date. Sections 1 and 2 of this act are effective

7   on the first day of the calendar quarter following the effective date of this

8   act.

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