

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
4

A Bill

HOUSE BILL 2183

5 By: Representative M. Martin
6
7

For An Act To Be Entitled

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 TO EXEMPT PURCHASES UP TO TWENTY-FIVE
15 THOUSAND DOLLARS (\$25,000) YEARLY BY OR
16 FOR A PERMANENTLY DISABLED VETERAN FROM
17 THE SALES AND USE TAX.
18
19
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
22

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

25 26-52-442. Permanently disabled veterans.

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

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

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

32 (b) The gross receipts and gross proceeds derived from the sale of any
33 tangible personal property or taxable service to a disabled veteran or a
34 person authorized to make a purchase on the disabled veteran's behalf are
35 exempt from the gross receipts tax imposed by this chapter and the
36 compensating use tax imposed by the Arkansas Compensating Tax Act of 1949, §



1 26-53-101 et seq, the Arkansas Gross Receipts Act of 1941, § 26-52-101 et
2 seq.

3 (c)(1) 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 yearly total purchases exempt under this section shall not
9 exceed twenty-five thousand dollars (\$25,000) per calendar year per disabled
10 veteran.

11 (e)(1) By June 1 of each year, a disabled veteran shall provide the
12 Director of the Department of Finance and Administration a yearly statement,
13 executed under oath, concerning whether or not the yearly total purchases of
14 the disabled veteran and a person authorized to make purchases on the
15 disabled veteran's behalf that are exempted under this section exceeded
16 twenty-five thousand dollars (\$25,000) for the previous calendar year.

17 (2)(A) If the disabled veteran's statement under subdivision
18 (e)(1) of this section shows that yearly total purchases in excess of twenty-
19 five thousand dollars (\$25,000) were made, then the yearly total purchases in
20 excess of twenty-five thousand dollars (\$25,000) are subject to the excise
21 tax levied in this chapter.

22 (B) The disabled veteran shall remit the tax due under
23 subdivision (e)(2)(A) of this section along with the statement under
24 subdivision (e)(1) of this section.

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

27
28 SECTION 2. Effective date. Section 1 of this act is effective on the
29 first day of the second calendar month following the effective date of this
30 act.