

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 88th General Assembly
3 Regular Session, 2011
4
5 By: Representative Lea

A Bill

HOUSE BILL 1134

For An Act To Be Entitled

8 AN ACT TO ENCOURAGE DISASTER-PREPAREDNESS BY
9 EXEMPTING DISASTER-PREPAREDNESS SUPPLIES FROM SALES
10 AND USE TAX FOR A LIMITED PERIOD OF TIME; AND FOR
11 OTHER PURPOSES.

Subtitle

14 TO ENCOURAGE DISASTER-PREPAREDNESS BY
15 EXEMPTING DISASTER-PREPAREDNESS SUPPLIES
16 FROM SALES AND USE TAX FOR A LIMITED PERIOD
17 OF TIME.

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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 an additional section to read as follows:

24 26-52-444. Sales tax holiday for disaster-preparedness items.

25 (a) As used in this section:

26 (1)(A) “Battery” means:

27 (i) An A, AA, AAA, C, D, 6-volt, or 9-volt battery;

28 and

29 (ii) A cellular telephone battery.

30 (B) “Battery” does not include an automobile battery or
31 marine battery;

32 (2) “Disaster-preparedness fastening supply” means an item
33 listed in this subdivision (a)(2) that may be used for fastening or for
34 securing or covering property in preparation or response to a disaster:

35 (A) Bungee cord;

36 (B) Rope;



1 (C) Ratchet strap;

2 (D) Duct tape;

3 (E) Boat anchor;

4 (F) Fender, anchor chain, dock line, or similar device;

5 (G) Tarpaulin and other flexible waterproof sheeting; and

6 (H) Ground anchor or tie down kit;

7 (3) “Disaster-preparedness food-related supply” means a food or
 8 food-related item listed in this subdivision (a)(3) that may be used in
 9 preparation or response to a disaster:

10 (A) Artificial ice;

11 (B) Water storage container;

12 (C) Manual can opener; and

13 (D) Bottled water;

14 (4) “Disaster-preparedness general supply” means a general-
 15 purpose item listed in this subdivision (a)(4) that may be used in
 16 preparation or response to a disaster:

17 (A) Battery;

18 (B) Cellular telephone charger;

19 (C) Satellite phone;

20 (D) Self-powered light source;

21 (E) Portable self-powered radio, two-way radio, weather-
 22 band radio, or National Oceanic and Atmospheric Administration weather radio;

23 (F) Gas container or diesel fuel container;

24 (G) Nonelectric food storage cooler;

25 (H) Portable generator; and

26 (I) Storm shutter device;

27 (5) “Disaster-preparedness safety supply” means a safety item
 28 listed in this subdivision (a)(5) that may be used in preparation or response
 29 to a disaster:

30 (A) Carbon monoxide detector;

31 (B) Smoke detector;

32 (C) Fire extinguisher; and

33 (D) First-aid kit; and

34 (6)(A) “Disaster-preparedness supply” means an item purchased in
 35 preparation or response to a disaster, including any fire, flood, storm,
 36 tornado, earthquake, or similar public calamity, whether man-made, resulting

1 from war, or resulting from natural causes.

2 (B) "Disaster preparedness supply" includes only the
3 following categories of items:

4 (1) Disaster-preparedness fastening supply;

5 (2) Disaster-preparedness food-related supply;

6 (3) Disaster-preparedness general supply; and

7 (4) Disaster-preparedness safety supply.

8 (b) The gross receipts or gross proceeds derived from the sale of a
9 disaster-preparedness supply are exempt from the gross receipts tax levied by
10 the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., and the
11 compensating use tax levied by the Arkansas Compensating Tax Act of 1949, §
12 26-53-101 et seq., every year from 12:01 a.m. on September 10 until 11:59
13 p.m. on September 23.

14 (c) The Department of Finance and Administration shall promulgate
15 rules to implement this section.

16
17 SECTION 2. EMERGENCY CLAUSE. It is found and determined by the
18 General Assembly of the State of Arkansas that natural disasters occur in
19 Arkansas throughout the year; that residents should be encouraged to purchase
20 disaster-preparedness items to prepare for and better handle natural
21 disasters; and that this act is necessary to encourage disaster preparedness
22 and allow the required time to give notice under the Streamlined Sales Tax
23 Agreement. Therefore, an emergency is declared to exist and this act being
24 necessary for the preservation of the public peace, health, and safety shall
25 become effective on July 1, 2011.