

State of Arkansas  
88th General Assembly  
Regular Session, 2011

# A Bill

HOUSE BILL 1757

By: Representative Linck

## For An Act To Be Entitled

AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE  
TAX FOR UTILITIES USED BY A VOLUNTEER FIRE  
DEPARTMENT; AND FOR OTHER PURPOSES.

## Subtitle

TO CREATE AN EXEMPTION FROM THE SALES AND  
USE TAX FOR UTILITIES USED BY A VOLUNTEER  
FIRE DEPARTMENT.

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

SECTION 1. Arkansas Code § 26-52-434 is amended to read as follows:

26-52-434. Fire protection equipment and emergency equipment =  
Utilities.

(a) The gross receipts or gross proceeds derived from a purchase of or  
a repair to fire protection equipment and emergency equipment to be owned by  
and exclusively used by a volunteer fire department are exempt from the taxes  
levied under:

(1) This chapter;

(2) The Arkansas Compensating Tax Act of 1949, § 26-53-101 et  
seq.; and

(3) All other state, local, and county sales and use taxes.

(b) The gross receipts or gross proceeds derived from a purchase of  
supplies and materials to be used in the construction and maintenance of  
volunteer fire departments, including without limitation improvements and  
fixtures ~~thereon~~ on the volunteer fire department, and property of any nature  
appurtenant ~~thereto~~ to the volunteer fire department or used in connection



1 ~~therewith~~ with the volunteer fire department are exempt from the taxes levied  
2 under:

3 (1) This chapter;

4 (2) The Arkansas Compensating Tax Act of 1949, § 26-53-101 et  
5 seq.; and

6 (3) All other state, local, and county sales and use taxes.

7 (c) The gross receipts or gross proceeds derived from the sale of  
8 electricity, natural gas, propane gas, water, and communication services sold  
9 as a utility or provided as a public service and used by a volunteer fire  
10 department are exempt from the taxes levied under:

11 (1) This chapter;

12 (2) The Arkansas Compensating Tax Act of 1949, § 26-53-101 et  
13 seq.; and

14 (3) All other state, local, and county sales and use taxes.

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16 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the  
17 first day of the calendar quarter following the effective date of this act.  
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