

1 State of Arkansas
2 90th General Assembly
3 Regular Session, 2015

A Bill

HOUSE BILL 1178

4
5 By: Representatives Pitsch, Wardlaw, Boyd, Deffenbaugh, D. Douglas, Eubanks, Gossage, Hickerson,
6 Holcomb, Jett, Lampkin, McElroy, G. McGill, Murdock, Neal, Ratliff

For An Act To Be Entitled

9 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR A
10 LESSEE OF AN INTERMODAL AUTHORITY IN CERTAIN
11 CIRCUMSTANCES; AND FOR OTHER PURPOSES.

Subtitle

15 TO PROVIDE A SALES AND USE TAX EXEMPTION
16 FOR A LESSEE OF AN INTERMODAL AUTHORITY
17 IN CERTAIN CIRCUMSTANCES.

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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 § 14-143-121, concerning the tax exemption
23 for intermodal authorities, is amended to add an additional subsection to
24 read as follows:

25 (c) A lessee of an authority under § 14-143-126 is exempt from state,
26 county, and municipal sales and use taxes on purchases of tangible personal
27 property and services if:

28 (1) The lessee's establishment is constructed after the
29 effective date of this act and has not been occupied by any other authority
30 lessee;

31 (2) At an establishment within fifty (50) miles of the
32 intermodal facility, the lessee has not ceased or substantially reduced
33 operations of a nature similar to those being performed at the lessee's
34 establishment within the intermodal facility; and

35 (3) The tangible personal property or service is consumed, used,
36 or performed at the lessee's establishment within the intermodal facility.

