

1 State of Arkansas  
2 91st General Assembly  
3 Regular Session, 2017  
4  
5 By: Representative Jett  
6

# A Bill

HOUSE BILL 2278

## For An Act To Be Entitled

8 AN ACT TO AMEND THE SALES TAX EXEMPTION FOR SALES OF  
9 CERTAIN AIRCRAFT; AND FOR OTHER PURPOSES.

### Subtitle

12 TO AMEND THE SALES TAX EXEMPTION FOR  
13 SALES OF CERTAIN AIRCRAFT.  
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17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:  
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19 SECTION 1. Arkansas Code § 26-52-451(a), concerning the sales tax  
20 exemption for sales of certain aircraft, is amended to read as follows:

21 (a) The gross receipts or gross proceeds derived from the sale of an  
22 aircraft within the state are exempt from the gross receipts tax levied under  
23 this chapter and the compensating use tax levied by the Arkansas Compensating  
24 Tax Act of 1949, § 26-53-101 et seq., if the aircraft is sold ~~by a person~~  
25 ~~that is the resident of another state~~ to a purchaser that:

- 26 (1) Is a resident of another state; and  
27 (2) Will base the aircraft outside of the State of Arkansas.  
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29 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the  
30 first day of the calendar quarter following the effective date of this act.  
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