

1 State of Arkansas  
2 92nd General Assembly  
3 Regular Session, 2019  
4

# A Bill

HOUSE BILL 1925

5 By: Representative Brown  
6 By: Senator D. Wallace  
7

## For An Act To Be Entitled

9 AN ACT TO PROVIDE FOR A CAP ON THE LOCAL SALES AND  
10 USE TAXES LEVIED AND COLLECTED ON SALES OF ALL-  
11 TERRAIN VEHICLES; AND FOR OTHER PURPOSES.  
12  
13

## Subtitle

15 TO PROVIDE FOR A CAP ON THE LOCAL SALES  
16 AND USE TAXES LEVIED AND COLLECTED ON  
17 SALES OF ALL-TERRAIN VEHICLES.  
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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 § 26-74-220(a)(1), concerning the items  
23 subject to the maximum tax limitation for county sales and use taxes for  
24 capital improvements, is amended to add an additional subdivision to read as  
25 follows:

26 (G) All-terrain vehicle.  
27

28 SECTION 2. Arkansas Code § 26-74-220(a)(2), concerning the items  
29 subject to the maximum tax limitation for county sales and use taxes for  
30 capital improvements, is amended to add an additional subdivision to read as  
31 follows:

32 (G) All-terrain vehicle.  
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34 SECTION 3. Arkansas Code § 26-74-320(a)(1), concerning the items  
35 subject to the maximum tax limitation for county sales taxes for capital  
36 improvements, is amended to add an additional subdivision to read as follows:



1                   (G) All-terrain vehicle.

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 3           SECTION 4. Arkansas Code § 26-74-320(a)(2), concerning the items  
 4 subject to the maximum tax limitation for county sales taxes for capital  
 5 improvements, is amended to add an additional subdivision to read as follows:

6                   (G) All-terrain vehicle.

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 8           SECTION 5. Arkansas Code § 26-74-412(a)(1)(A), concerning the items  
 9 subject to the maximum tax limitation for county sales and use taxes for  
 10 counties without an existing tax, is amended to add an additional subdivision  
 11 to read as follows:

12                   (vii) All-terrain vehicle.

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 14           SECTION 6. Arkansas Code § 26-74-412(a)(1)(B), concerning the items  
 15 subject to the maximum tax limitation for county sales and use taxes for  
 16 counties without an existing tax, is amended to add an additional subdivision  
 17 to read as follows:

18                   (vii) All-terrain vehicle.

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 20           SECTION 7. Arkansas Code § 26-74-412(b)(1), concerning the items  
 21 subject to the maximum tax limitation for county sales and use taxes for  
 22 counties without an existing tax, is amended to add an additional subdivision  
 23 to read as follows:

24                   (G) All-terrain vehicle.

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 26           SECTION 8. Arkansas Code § 26-74-612(a)(1), concerning the items  
 27 subject to the maximum tax limitation for county sales and use taxes for  
 28 capital improvements of a community college, is amended to add an additional  
 29 subdivision to read as follows:

30                   (G) All-terrain vehicle.

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 32           SECTION 9. Arkansas Code § 26-74-612(a)(2), concerning the items  
 33 subject to the maximum tax limitation for county sales and use taxes for  
 34 capital improvements of a community college, is amended to add an additional  
 35 subdivision to read as follows:

36                   (G) All-terrain vehicle.

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 2 SECTION 10. Arkansas Code § 26-75-222(a)(1), concerning the items  
 3 subject to the maximum tax limitation for municipal sales and use taxes for  
 4 capital improvements, is amended to add an additional subdivision to read as  
 5 follows:

6 (G) All-terrain vehicle.

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 8 SECTION 11. Arkansas Code § 26-75-222(a)(2), concerning the items  
 9 subject to the maximum tax limitation for municipal sales and use taxes for  
 10 capital improvements, is amended to add an additional subdivision to read as  
 11 follows:

12 (G) All-terrain vehicle.

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 14 SECTION 12. Arkansas Code § 26-75-319(a)(1), concerning the items  
 15 subject to the maximum tax limitation for municipal sales tax for capital  
 16 improvements, is amended to add an additional subdivision to read as follows:

17 (G) All-terrain vehicle.

18  
 19 SECTION 13. Arkansas Code § 26-75-319(a)(2), concerning the items  
 20 subject to the maximum tax limitation for municipal sales tax for capital  
 21 improvements, is amended to add an additional subdivision to read as follows:

22 (G) All-terrain vehicle.

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 24 SECTION 14. Arkansas Code § 26-82-115(a), concerning the items subject  
 25 to the maximum tax limitation under the Local Sales and Use Tax Economic  
 26 Development Project Funding Act, is amended to add an additional subdivision  
 27 to read as follows:

28 (7) All-terrain vehicles.

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 30 SECTION 15. Arkansas Code § 26-82-115(b)(1)(B), concerning the items  
 31 subject to the maximum tax limitation under the Local Sales and Use Tax  
 32 Economic Development Project Funding Act, is amended to add an additional  
 33 subdivision to read as follows:

34 (vii) All-terrain vehicles.

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 36 SECTION 16. EFFECTIVE DATE. Sections 1-15 of this act are effective

1 on the first day of the calendar quarter following the effective date of this  
2 act.

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