

1 State of Arkansas  
2 93rd General Assembly  
3 Regular Session, 2021  
4  
5 By: Representative Jett  
6

# A Bill

HOUSE BILL 1010

## For An Act To Be Entitled

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

### Subtitle

12 TO AMEND THE SALES AND USE TAX EXEMPTION  
13 FOR SALES OF CERTAIN AIRCRAFT.

14  
15  
16  
17 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

18  
19 SECTION 1. Arkansas Code § 26-52-451(a), concerning a sales and use  
20 tax 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:

25 (1) Person that is the resident of another state to a purchaser  
26 that:

27 (A) Is a resident of another state; and

28 (B) Will base the aircraft outside of the State of  
29 Arkansas; or

30 (2) Seller located in this state and the aircraft that is sold+

31 ~~(A) Has a certified maximum take-off weight of more than~~  
32 ~~nine thousand five hundred pounds (9,500 lbs.); and~~

33 ~~(B) Will~~ will be based outside of the State of Arkansas,  
34 notwithstanding the fact that possession of the aircraft may be taken in this  
35 state for the sole purpose of removing the aircraft from the state under its  
36 own power.



1           ~~(3) As used in this subsection, “maximum take-off weight” means~~  
2 ~~the maximum gross weight due to design or operational limitations at which an~~  
3 ~~aircraft is permitted to take off.~~

4  
5           SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the  
6 first day of the calendar quarter following the effective date of this act.

7  
8  
9  
10  
11  
12  
13  
14  
15  
16  
17  
18  
19  
20  
21  
22  
23  
24  
25  
26  
27  
28  
29  
30  
31  
32  
33  
34  
35  
36