

State of Arkansas
94th General Assembly
Regular Session, 2023

As Engrossed: H2/15/23

A Bill

HOUSE BILL 1046

By: Representatives Ray, John Carr, J. Mayberry

For An Act To Be Entitled

AN ACT TO AMEND THE LAW GOVERNING STATE SALES AND USE
TAXES; TO EXEMPT FROM SALES AND USE TAXES CERTAIN
PURCHASES OF A WHEELCHAIR-ACCESSIBLE MOTOR VEHICLE;
TO EXEMPT FROM SALES AND USE TAXES THE PURCHASE OF
SERVICES TO RENDER A MOTOR VEHICLE WHEELCHAIR
ACCESSIBLE; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW GOVERNING STATE SALES
AND USE TAXES REGARDING WHEELCHAIR-
ACCESSIBLE MOTOR VEHICLES.

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

SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
amended to add an additional section to read as follows:

26-52-455. Wheelchair-accessible motor vehicle – Definitions.

(a) As used in this section:

(1) "Aftermarket wheelchair accommodation services" means the
service of modifying a new or used motor vehicle to carry a person and a
wheelchair simultaneously; and

(2) "Wheelchair-accessible motor vehicle" means a motor vehicle
that has been modified to permit a person to enter or exit the motor vehicle
while in a wheelchair.

(b) The gross proceeds or gross receipts are exempt from the gross
receipts tax levied by this chapter and the compensating use tax levied by
the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq., for the sale



1 of:

2 (1) A new or used wheelchair-accessible motor vehicle; and

3 (2) Aftermarket wheelchair accommodation services.

4 (c) The Department of Finance and Administration may adopt rules to
5 carry out the provisions of this section.

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7 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
8 first day of the second calendar month following the effective date of this
9 act.

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11 SECTION 3. DO NOT CODIFY. Rules.

12 (a) When adopting the initial rules under this act, the Department of
13 Finance and Administration shall file the final rules with the Secretary of
14 State for adoption under § 25-15-204(f):

15 (1) On or before January 1, 2024; or

16 (2) If approval under § 10-3-309 has not occurred by January 1,
17 2024, as soon as practicable after approval under § 10-3-309.

18 (b) The department shall file the proposed rules with the Legislative
19 Council under § 10-3-309(c) sufficiently in advance of January 1, 2024, so
20 that the Legislative Council may consider the rules for approval before
21 January 1, 2024.

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