1   State of Arkansas
2   94th General Assembly   A Bill
3   Regular Session, 2023   SENATE BILL 541
4
5   By: Senator D. Wallace
6
7   **For An Act To Be Entitled**
8   AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
9   CERTAIN ITEMS AND SERVICES SOLD TO A CEMETERY; AND
10   FOR OTHER PURPOSES.
11
12
13   **Subtitle**
14   TO CREATE A SALES AND USE TAX EXEMPTION
15   FOR CERTAIN ITEMS AND SERVICES SOLD TO A
16   CEMETERY.
17
18
19   BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
20
21   SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
22   amended to add an additional section to read as follows:
23   26-52-455. Services and items sold to cemetery.
24   The gross receipts or gross proceeds derived from the sale of the
25   following to a cemetery are exempt from the gross receipts tax levied by this
26   chapter and the compensating use tax levied by the Arkansas Compensating Tax
27   Act of 1949, § 26-53-101 et seq.:
28   (1) Maintenance services for cemetery grounds that are used for
29   the burial of human remains, including without limitation lawn mowing
30   services, lawn raking services, lawn and garden care services, tree and bush
31   services, landscaping services, and repair services;
32   (2) Maintenance equipment, lawn care and landscaping items, and
33   motor vehicles used to maintain and care for cemetery grounds that are used
34   for the burial of human remains, including without limitation tractors, lawn
35   mowers, dump trucks, trailers, fertilizer, dirt, gravel, and tools; and
36   (3) Computer software and hardware used solely for cemetery

1 management and data retention.

2

3   SECTION 2. DO NOT CODIFY. EFFECTIVE DATE. Section 1 of this act is

4 effective on the first day of the calendar quarter following the effective

5 date of this act.

6

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