1	State of Arkansas	
2	95th General Assembly A F	Bill
3	Regular Session, 2025	HOUSE BILL 1472
4		
5	By: Representative Beaty Jr.	
6	By: Senator Gilmore	
7		
8	For An Act To Be Entitled	
9	AN ACT TO CREATE SALES AND USE TAX EXEMPTIONS RELATED	
10	TO AGRICULTURE AND TIMBER; T	O CREATE A SALES AND USE
11	TAX EXEMPTION FOR PARTS PURCHASED TO REPAIR	
12	AGRICULTURAL EQUIPMENT AND MACHINERY AND TIMBER	
13	EQUIPMENT AND MACHINERY; TO CREATE A SALES AND USE	
14	TAX EXEMPTION FOR PARTS AND	SERVICES PURCHASED TO
15	REPAIR A GRAIN BIN; AND FOR OTHER PURPOSES.	
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17		
18	Subt	itle
19	TO CREATE A SALES AND U	JSE TAX EXEMPTION
20	FOR PARTS PURCHASED TO	REPAIR
21	AGRICULTURAL EQUIPMENT	AND MACHINERY AND
22	TIMBER EQUIPMENT AND MA	CHINERY AND PARTS
23	AND SERVICES PURCHASED	TO REPAIR A GRAIN
24	BIN.	
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26	BE IT ENACTED BY THE GENERAL ASSEMBLY OF	THE STATE OF ARKANSAS:
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28	SECTION 1. Arkansas Code Title 26	, Chapter 52, Subchapter 4, is
29	amended to add an additional section to	read as follows:
30	26-52-457. Parts to repair agricu	ltural equipment and machinery or
31	<u>timber equipment and machinery — Parts a</u>	nd services to repair grain bins.
32	(a) As used in this section:	
33	(1) "Agricultural equipment	and machinery" means implements used
34	exclusively and directly in a commercial	agricultural production in this
35	state; and	
36	(2) "Timber equipment and m	achinery" means implements used



1	exclusively in the commercial production, harvesting, or processing of timber	
2	in this state.	
3	(b) The gross receipts or gross proceeds derived from the sale of the	
4	following are exempt from the gross receipts tax levied by this chapter and	
5	the compensating use tax levied by the Arkansas Compensating Tax Act of 1949,	
6	<u>§ 26-53-101 et seq.:</u>	
7	(1) Parts purchased to repair, either in whole or in part,	
8	existing agricultural equipment and machinery or timber equipment and	
9	machinery; and	
10	(2) Parts and services purchased to repair, either in whole or	
11	<u>in part, a grain bin.</u>	
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13	SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on and	
14	after January 1, 2026.	
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