

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

A Bill

HOUSE BILL 1687

5 By: Representative K. Moore
6 By: Senator Hester
7

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING THE TAX EXEMPTIONS
10 APPLICABLE TO A WATER AUTHORITY; TO PROVIDE THAT A
11 WATER AUTHORITY IS EXEMPT FROM ALL EXCISE TAXES; AND
12 FOR OTHER PURPOSES.
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Subtitle

15 TO PROVIDE THAT A WATER AUTHORITY IS
16 EXEMPT FROM ALL EXCISE TAXES.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code § 4-35-108 is amended to read as follows:
22 4-35-108. Tax exemption ~~of projects~~.

23 (a) Each project by All property of a water authority and all income
24 from each project is determined and declared by the General Assembly to be
25 public property used exclusively for a public purpose and shall be exempt
26 from ad valorem taxation by all taxing authorities.

27 (b) A water authority formed under this chapter is exempt from all
28 excise taxes of any kind or nature.
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30 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
31 first day of the calendar quarter following the effective date of this act.
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