

State of Arkansas
90th General Assembly
Regular Session, 2015

A Bill

SENATE BILL 802

By: Senators Rapert, Maloch

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE SALES AND USE TAXES APPLICABLE TO CERTAIN SERVICES; TO EXEMPT CERTAIN SOLID WASTE SERVICES FROM SALES AND USE TAXES; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING THE SALES AND USE TAXES APPLICABLE TO CERTAIN SERVICES; AND TO EXEMPT CERTAIN SOLID WASTE SERVICES FROM SALES AND USE TAXES.

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

SECTION 1. Arkansas Code § 26-52-316(b), concerning services subject to the gross receipts tax, is amended to read as follows:

(b)~~(1)~~ As used in this section, ~~“locksmith:~~

(1)(A) “Locksmith services” means repairing, servicing, or installing locks and locking devices, whether the locks and locking devices are:

~~(A)~~ (i) Incorporated into real property;

~~(B)~~ (ii) Incorporated into tangible personal

property; or

~~(C)~~ (iii) Separate and apart from other property.

~~(2)~~ (B) “Locksmith services” also includes unlocking locks or locking devices for another person.

~~(3)~~ (C) “Locksmith services” shall not include the initial installation of locks by a contractor in new construction~~;~~ and



(2)(A) "Solid wastes" means all putrescible and nonputrescible wastes in solid or semisolid form, including without limitation yard or food waste, waste glass, waste metals, waste plastics, wastepapers, waste paperboard, and all other solid or semisolid wastes resulting from industrial, commercial, agricultural, community, and residential activities.

(B) "Solid wastes" does not include saltwater, drilling fluids, hydraulic fracturing fluids, produced water, pit water, pit mud, and similar materials produced or generated from oil, gas, or other natural resource exploration and development activities except to the extent the materials described in this subdivision (b)(2)(B) are actually disposed of in a landfill permitted under the Arkansas Solid Waste Management Act, § 8-6-201 et seq., in which case only the landfill disposal fee shall be subject to tax.

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

APPROVED: 04/06/2015