

State of Arkansas  
90th General Assembly  
Regular Session, 2015

As Engrossed: S3/16/15  
**A Bill**

HOUSE BILL 1178

By: Representatives Pitsch, Wardlaw, Boyd, Deffenbaugh, D. Douglas, Eubanks, Gossage, Hickerson, Holcomb, Jett, Lampkin, McElroy, G. McGill, Murdock, Neal, Ratliff

### For An Act To Be Entitled

AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR A  
LESSEE OF AN INTERMODAL AUTHORITY IN CERTAIN  
CIRCUMSTANCES; AND FOR OTHER PURPOSES.

### Subtitle

TO PROVIDE A SALES AND USE TAX EXEMPTION  
FOR A LESSEE OF AN INTERMODAL AUTHORITY  
IN CERTAIN CIRCUMSTANCES.

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

SECTION 1. Arkansas Code § 14-143-121, concerning the tax exemption for intermodal authorities, is amended to add an additional subsection to read as follows:

(c) A lessee of an authority under § 14-143-126 is exempt from state, county, and municipal sales and use taxes on purchases of tangible personal property and services if:

(1) The lessee's facility is constructed after the effective date of this act and has not been occupied by any other authority lessee;

(2) At an establishment within fifty (50) miles of the intermodal facility, the lessee has not ceased or substantially reduced operations of a nature similar to those being performed at the lessee's facility within the intermodal facility;

(3) The tangible personal property or service is consumed, used, or performed at the lessee's facility within the intermodal facility; and

(4) The lessee's facility is used to carry out the essential



governmental functions of the authority under § 14-143-104(b).

*/s/Pitsch*

**APPROVED: 03/25/2015**