

State of Arkansas
92nd General Assembly
Regular Session, 2019

A Bill

HOUSE BILL 1618

By: Representatives Gonzales, Vaught

By: Senator Teague

For An Act To Be Entitled

AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
WASHER-EXTRACTORS USED BY A FIRE DEPARTMENT; AND FOR
OTHER PURPOSES.

Subtitle

TO CREATE A SALES AND USE TAX EXEMPTION
FOR WASHER-EXTRACTORS USED BY A FIRE
DEPARTMENT.

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

SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is amended to add an additional section to read as follows:

26-52-452. Washer-extractor used by fire department.

The gross receipts or gross proceeds derived from the sale of a washer-extractor required under § 14-284-412 to a fire department or intergovernmental council of a county are exempt from the gross receipts tax levied by this chapter and the compensating use tax levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

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: 4/10/19

