

State of Arkansas  
93rd General Assembly  
Regular Session, 2021

As Engrossed: S2/9/21

# A Bill

HOUSE BILL 1010

By: Representative Jett  
By: Senator M. Johnson

## For An Act To Be Entitled

AN ACT TO AMEND THE SALES AND USE TAX EXEMPTION FOR  
SALES OF CERTAIN AIRCRAFT; AND FOR OTHER PURPOSES.

### Subtitle

TO AMEND THE SALES AND USE TAX EXEMPTION  
FOR SALES OF CERTAIN AIRCRAFT.

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

SECTION 1. Arkansas Code § 26-52-451(a), concerning a sales and use tax exemption for sales of certain aircraft, is amended to read as follows:

(a) The gross receipts or gross proceeds derived from the sale of an aircraft within the state are exempt from the gross receipts tax levied under this chapter and the compensating use tax levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq., if the aircraft is sold by a:

(1) Person that is the resident of another state to a purchaser that:

(A) Is a resident of another state; and

(B) Will base the aircraft outside of the State of

Arkansas; or

(2) Seller located in this state and the aircraft that is sold+

~~(A) Has a certified maximum take-off weight of more than nine thousand five hundred pounds (9,500 lbs.); and~~

~~(B) Will~~ will be based outside of the State of Arkansas, notwithstanding the fact that possession of the aircraft may be taken in this state for the sole purpose of removing the aircraft from the state under its



own power.

~~(3) As used in this subsection, "maximum take-off weight" means the maximum gross weight due to design or operational limitations at which an aircraft is permitted to take off.~~

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.

*/s/Jett*

**APPROVED: 2/24/21**