

Stricken language would be deleted from and underlined language would be added to present law.

State of Arkansas
89th General Assembly
Regular Session, 2013

A Bill

HOUSE BILL 2258

By: Representatives Wren, Eubanks, McLean, Wardlaw

For An Act To Be Entitled

AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE
TAX FOR UTILITIES USED BY A VOLUNTEER FIRE
DEPARTMENT; AND FOR OTHER PURPOSES.

Subtitle

TO CREATE AN EXEMPTION FROM THE SALES AND
USE TAX FOR UTILITIES USED BY A VOLUNTEER
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:

26-52-446. Utilities used by volunteer fire departments.

The gross receipts or gross proceeds derived from the sale of electricity, natural gas, propane gas, water, and communication services sold as a utility or provided as a public service and used by a volunteer fire department are exempt from the taxes levied under:

- (1) This chapter;
- (2) The Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.; and
- (3) All other state, local, and county sales and use taxes.

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.

