

State of Arkansas  
91st General Assembly  
Regular Session, 2017

# A Bill

HOUSE BILL 1582

By: Representative Dotson

## For An Act To Be Entitled

AN ACT TO EXEMPT CERTAIN ELECTION EQUIPMENT FROM SALES AND USE TAXES; TO DECLARE AN EMERGENCY; AND FOR OTHER PURPOSES.

### Subtitle

TO EXEMPT CERTAIN ELECTION EQUIPMENT FROM SALES AND USE TAXES; AND TO DECLARE AN EMERGENCY.

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

SECTION 1. DO NOT CODIFY. Certain election equipment.

(a) As used in this section, "election equipment" means hardware associated with voting or tabulating votes during or after an election or during testing in preparation for an election, including without limitation:

- (1) Vote tabulating machines;
- (2) Laptop computers designed or programmed for use in the election process;
- (3) Vote marking devices;
- (4) Electronic poll books;
- (5) Stands, kiosks, privacy booths, or other devices utilized specifically to mount or display voting equipment;
- (6) Connecting hardware, cables, modems, or other wiring devices utilized with voting equipment in an election; and
- (7) Printers or other peripherals used during the election equipment testing process, the voting process, or the counting and tabulating process of an election.



(b) The gross receipts or gross proceeds derived from the sale of election equipment specified in this section are exempt from the gross receipts tax levied by the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., and the compensating use tax levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.

SECTION 2. DO NOT CODIFY. SUNSET CLAUSE. Section 1 of this act expires on December 31, 2018.

SECTION 3. EMERGENCY CLAUSE. It is found and determined by the General Assembly of the State of Arkansas that collection of sales and use taxes on a statewide purchase of election equipment is impractical and cost-prohibitive; that the requirement to purchase an integrated statewide election system is critical to ensure safe and secure elections for the citizens of Arkansas; and it is imperative to replace all existing election equipment in the state in time for the election primary of 2018. Therefore, an emergency is declared to exist, and this act being immediately necessary for the preservation of the public peace, health, and safety shall become effective on:

(1) The date of its approval by the Governor;

(2) If the bill is neither approved nor vetoed by the Governor, the expiration of the period of time during which the Governor may veto the bill; or

(3) If the bill is vetoed by the Governor and the veto is overridden, the date the last house overrides the veto.