

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

State of Arkansas
92nd General Assembly
Regular Session, 2019

A Bill

HOUSE BILL 1925

By: Representative Brown
By: Senator D. Wallace

For An Act To Be Entitled

AN ACT TO PROVIDE FOR A CAP ON THE LOCAL SALES AND
USE TAXES LEVIED AND COLLECTED ON SALES OF ALL-
TERRAIN VEHICLES; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE FOR A CAP ON THE LOCAL SALES
AND USE TAXES LEVIED AND COLLECTED ON
SALES OF ALL-TERRAIN VEHICLES.

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

SECTION 1. Arkansas Code § 26-74-220(a)(1), concerning the items subject to the maximum tax limitation for county sales and use taxes for capital improvements, is amended to add an additional subdivision to read as follows:

(G) All-terrain vehicle.

SECTION 2. Arkansas Code § 26-74-220(a)(2), concerning the items subject to the maximum tax limitation for county sales and use taxes for capital improvements, is amended to add an additional subdivision to read as follows:

(G) All-terrain vehicle.

SECTION 3. Arkansas Code § 26-74-320(a)(1), concerning the items subject to the maximum tax limitation for county sales taxes for capital improvements, is amended to add an additional subdivision to read as follows:



(G) All-terrain vehicle.

SECTION 4. Arkansas Code § 26-74-320(a)(2), concerning the items subject to the maximum tax limitation for county sales taxes for capital improvements, is amended to add an additional subdivision to read as follows:

(G) All-terrain vehicle.

SECTION 5. Arkansas Code § 26-74-412(a)(1)(A), concerning the items subject to the maximum tax limitation for county sales and use taxes for counties without an existing tax, is amended to add an additional subdivision to read as follows:

(vii) All-terrain vehicle.

SECTION 6. Arkansas Code § 26-74-412(a)(1)(B), concerning the items subject to the maximum tax limitation for county sales and use taxes for counties without an existing tax, is amended to add an additional subdivision to read as follows:

(vii) All-terrain vehicle.

SECTION 7. Arkansas Code § 26-74-412(b)(1), concerning the items subject to the maximum tax limitation for county sales and use taxes for counties without an existing tax, is amended to add an additional subdivision to read as follows:

(G) All-terrain vehicle.

SECTION 8. Arkansas Code § 26-74-612(a)(1), concerning the items subject to the maximum tax limitation for county sales and use taxes for capital improvements of a community college, is amended to add an additional subdivision to read as follows:

(G) All-terrain vehicle.

SECTION 9. Arkansas Code § 26-74-612(a)(2), concerning the items subject to the maximum tax limitation for county sales and use taxes for capital improvements of a community college, is amended to add an additional subdivision to read as follows:

(G) All-terrain vehicle.

SECTION 10. Arkansas Code § 26-75-222(a)(1), concerning the items subject to the maximum tax limitation for municipal sales and use taxes for capital improvements, is amended to add an additional subdivision to read as follows:

(G) All-terrain vehicle.

SECTION 11. Arkansas Code § 26-75-222(a)(2), concerning the items subject to the maximum tax limitation for municipal sales and use taxes for capital improvements, is amended to add an additional subdivision to read as follows:

(G) All-terrain vehicle.

SECTION 12. Arkansas Code § 26-75-319(a)(1), concerning the items subject to the maximum tax limitation for municipal sales tax for capital improvements, is amended to add an additional subdivision to read as follows:

(G) All-terrain vehicle.

SECTION 13. Arkansas Code § 26-75-319(a)(2), concerning the items subject to the maximum tax limitation for municipal sales tax for capital improvements, is amended to add an additional subdivision to read as follows:

(G) All-terrain vehicle.

SECTION 14. Arkansas Code § 26-82-115(a), concerning the items subject to the maximum tax limitation under the Local Sales and Use Tax Economic Development Project Funding Act, is amended to add an additional subdivision to read as follows:

(7) All-terrain vehicles.

SECTION 15. Arkansas Code § 26-82-115(b)(1)(B), concerning the items subject to the maximum tax limitation under the Local Sales and Use Tax Economic Development Project Funding Act, is amended to add an additional subdivision to read as follows:

(vii) All-terrain vehicles.

SECTION 16. EFFECTIVE DATE. Sections 1-15 of this act are effective

on the first day of the calendar quarter following the effective date of this act.