

State of Arkansas
93rd General Assembly
Regular Session, 2021

A Bill

HOUSE BILL 1385

By: Representative L. Johnson

For An Act To Be Entitled

AN ACT TO AMEND THE SALES TAX LEVIED ON CERTAIN SERVICES; TO EXEMPT RESIDENTIAL CLEANING AND JANITORIAL WORK FROM THE SALES TAX; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE SALES TAX LEVIED ON CERTAIN SERVICES; AND TO EXEMPT RESIDENTIAL CLEANING AND JANITORIAL WORK FROM THE SALES TAX.

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

SECTION 1. Arkansas Code § 26-52-301(3)(D), concerning the services subject to the sales tax, is amended to read as follows:

(D)(i) Service of:

(a) Providing transportation or delivery of money, property, or valuables by armored car;

(b) Providing cleaning or janitorial work for property that is not residential;

(c) Pool cleaning and servicing;

(d) Pager services;

(e) Telephone answering services;

(f) Lawn care and landscaping services;

(g) Parking a motor vehicle or allowing the motor vehicle to be parked;

(h) Storing a motor vehicle;



(i) Storing furs; and
(j) Providing indoor tanning at a tanning salon.

(ii) As used in subdivision (3)(D)(i) of this section:

(a) "Landscaping" means the installation, preservation, or enhancement of ground covering by planting trees, bushes and shrubbery, grass, flowers, and other types of decorative plants;

(b) "Lawn care" means the maintenance, preservation, or enhancement of ground covering of nonresidential property and does not include planting trees, bushes and shrubbery, grass, flowers, and other types of decorative plants; and

(c) "Residential" means a single family residence used solely as the principal place of residence of the owner;

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.