

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

State of Arkansas  
94th General Assembly  
Regular Session, 2023

# A Bill

HOUSE BILL 1342

By: Representative Vaught

## For An Act To Be Entitled

AN ACT TO AMEND THE SERVICES TO WHICH SALES TAX APPLIES; TO EXEMPT CERTAIN STORAGE SERVICES FROM SALES TAX; AND FOR OTHER PURPOSES.

## Subtitle

TO AMEND THE SERVICES TO WHICH SALES TAX APPLIES; AND TO EXEMPT CERTAIN STORAGE SERVICES FROM SALES TAX.

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

SECTION 1. Arkansas Code § 26-52-316(a)(9) and (10), concerning services subject to sales tax, are repealed.

~~(9) Boat storage and docking fees;~~

~~(10) The furnishing of camping spaces or trailer spaces at public or privately owned campgrounds, except for federal campgrounds, on less than a month-to-month basis;~~

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.

