

State of Arkansas  
94th General Assembly  
Regular Session, 2023

# A Bill

SENATE BILL 540

By: Senator D. Wallace

## For An Act To Be Entitled

AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN ITEMS RELATED TO HUMAN BURIAL; TO EXEMPT A PORTION OF THE PURCHASE PRICE OF A CASKET, BURIAL VAULT, CASKET INSERT, OR CREMATION URN FROM SALES AND USE TAX; AND FOR OTHER PURPOSES.

## Subtitle

TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN ITEMS RELATED TO HUMAN BURIAL; AND TO EXEMPT A PORTION OF THE PURCHASE PRICE OF A CASKET, BURIAL VAULT, CASKET INSERT, OR CREMATION URN FROM SALES AND USE TAX.

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:

26-52-455. Caskets, burial vaults, casket inserts, and cremation urns.

(a) The first one thousand dollars (\$1,000) of the gross receipts or gross proceeds derived from the sale of the following are exempt from the gross receipts tax levied by this chapter and the compensating use tax levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.:

- (1) A casket;
- (2) A burial vault;
- (3) A casket insert; and
- (4) A cremation urn.



(b) The exemption provided under subsection (b) of this section may be administered as a rebate.

SECTION 2. DO NOT CODIFY. EFFECTIVE DATE. Section 1 of this act is effective on the first day of the calendar quarter following the effective date of this act.