

State of Arkansas
94th General Assembly
Regular Session, 2023

A Bill

SENATE BILL 541

By: Senator D. Wallace

For An Act To Be Entitled

AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN ITEMS AND SERVICES SOLD TO A CEMETERY; AND FOR OTHER PURPOSES.

Subtitle

TO CREATE A SALES AND USE TAX EXEMPTION FOR CERTAIN ITEMS AND SERVICES SOLD TO A CEMETERY.

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. Services and items sold to cemetery.

The gross receipts or gross proceeds derived from the sale of the following to a cemetery 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) Maintenance services for cemetery grounds that are used for the burial of human remains, including without limitation lawn mowing services, lawn raking services, lawn and garden care services, tree and bush services, landscaping services, and repair services;

(2) Maintenance equipment, lawn care and landscaping items, and motor vehicles used to maintain and care for cemetery grounds that are used for the burial of human remains, including without limitation tractors, lawn mowers, dump trucks, trailers, fertilizer, dirt, gravel, and tools; and

(3) Computer software and hardware used solely for cemetery



management and data retention.

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.