

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

State of Arkansas
95th General Assembly
Regular Session, 2025

A Bill

HOUSE BILL 1250

By: Representative Duffield

For An Act To Be Entitled

AN ACT TO CREATE A SALES TAX HOLIDAY FOR DISASTER-
PREPAREDNESS SUPPLIES; TO ENCOURAGE DISASTER-
PREPAREDNESS BY EXEMPTING DISASTER-PREPAREDNESS
SUPPLIES FROM SALES AND USE TAX FOR A LIMITED PERIOD
OF TIME; AND FOR OTHER PURPOSES.

Subtitle

TO CREATE A SALES TAX HOLIDAY FOR
DISASTER-PREPAREDNESS SUPPLIES TO
ENCOURAGE DISASTER-PREPAREDNESS.

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:

26-52-457. Sales tax holiday for disaster-preparedness items.

(a) As used in this section:

(1)(A) "Battery" means:

(i) An A, AA, AAA, C, D, 6-volt, or 9-volt battery;

and

(ii) A cellular telephone battery.

(B) "Battery" does not include an automobile battery or
marine battery;

(2)(A) "Disaster-preparedness fastening supply" means an item
used for securing property or covering property that may be used in
preparation or response to a disaster.

(B) "Disaster-preparedness fastening supply" includes only



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a:

- (i) Bungee cord;
- (ii) Rope;
- (iii) Ratchet strap;
- (iv) Duct tape;
- (v) Boat anchor;
- (vi) Fender, anchor chain, dock line, or similar

device;

- (vii) Tarpaulin and other flexible waterproof

sheeting; and

- (viii) Ground anchor or tie down kit;

(3)(A) “Disaster-preparedness food-related supply” means a food or food-related item that may be used in preparation or response to a disaster.

(B) “Disaster-preparedness food-related supply” includes only:

- (i) Artificial ice;
- (ii) A water storage container;
- (iii) A manual can opener; and
- (iv) Bottled water;

(4)(A) “Disaster-preparedness general supply” means a general-purpose item that may be used in preparation or response to a disaster.

(B) “Disaster-preparedness general supply” includes only

a:

- (i) Battery;
- (ii) Cellular telephone charger;
- (iii) Satellite phone;
- (iv) Self-powered light source;
- (v) Portable self-powered radio, two-way radio,

weather-band radio, or National Oceanic and Atmospheric Administration weather radio;

- (vi) Gas container or diesel fuel container;
- (vii) Nonelectric food storage cooler;
- (viii) Portable generator; and
- (ix) Storm shutter device;

(5)(A) “Disaster-preparedness safety supply” means a safety item

that may be used in preparation or response to a disaster.

(B) "Disaster-preparedness safety supply" includes only a:

- (i) Carbon monoxide detector;
- (ii) Smoke detector;
- (iii) Fire extinguisher; and
- (iv) First-aid kit; and

(6)(A) "Disaster-preparedness supply" means an item purchased in preparation or response to a disaster, including any fire, flood, storm, tidal wave, earthquake, or similar public calamity, whether man-made, resulting from war, or resulting from natural causes.

(B) "Disaster preparedness supply" includes only the following categories of items:

- (i) Disaster-preparedness fastening supplies;
- (ii) Disaster-preparedness food-related supplies;
- (iii) Disaster-preparedness general supplies; and
- (iv) Disaster-preparedness safety supplies.

(b) The gross receipts or gross proceeds derived from the sale of a disaster-preparedness supply 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., every year from 12:01 a.m. on the first Saturday in November and ending at 11:59 p.m. the following Sunday.

(c) The Department of Finance and Administration shall promulgate rules to implement this section.

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.