

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

State of Arkansas  
95th General Assembly  
Regular Session, 2025

As Engrossed: H2/13/25

## A Bill

HOUSE BILL 1388

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; TO EXEMPT THE SERVICE OF FURNISHING ACCOMMODATIONS BY A TOURIST CAMP OR A TOURIST COURT FROM SALES TAX, AS AFFIRMED BY REFERRED ACT 19 OF 1958; AND FOR OTHER PURPOSES.

### Subtitle

TO EXEMPT CERTAIN STORAGE SERVICES FROM SALES TAX; AND TO EXEMPT THE SERVICE OF FURNISHING ACCOMMODATIONS BY A TOURIST CAMP OR A TOURIST COURT FROM SALES TAX, AS AFFIRMED BY REFERRED ACT 19 OF 1958.

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

SECTION 1. Arkansas Code § 26-52-301(3)(A)(i), concerning the services subject to the tax levied under the Arkansas Gross Receipts Act of 1941, is amended to read as follows:

(A)(i) Service of furnishing rooms, suites, condominiums, townhouses, rental houses, or other accommodations by hotels, apartment hotels, lodging houses, ~~tourist camps, tourist courts,~~ property management companies, accommodations intermediaries, or any other provider of accommodations to transient guests other than a tourist camp or a tourist court.

SECTION 2. Arkansas Code § 26-52-316(a)(9) and (10), concerning



02-13-2025 12:24:06 JLL117

services subject to sales tax, are repealed.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 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective on the first day of the calendar quarter following the effective date of this act.

*/s/Vaught*