

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 1472

By: Representative Beaty Jr.

By: Senator Gilmore

## For An Act To Be Entitled

AN ACT TO CREATE SALES AND USE TAX EXEMPTIONS RELATED TO AGRICULTURE AND TIMBER; TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS PURCHASED TO REPAIR AGRICULTURAL EQUIPMENT AND MACHINERY AND TIMBER EQUIPMENT AND MACHINERY; TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS AND SERVICES PURCHASED TO REPAIR A GRAIN BIN; AND FOR OTHER PURPOSES.

## Subtitle

TO CREATE A SALES AND USE TAX EXEMPTION FOR PARTS PURCHASED TO REPAIR AGRICULTURAL EQUIPMENT AND MACHINERY AND TIMBER EQUIPMENT AND MACHINERY AND PARTS AND SERVICES PURCHASED TO REPAIR A GRAIN BIN.

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. Parts to repair agricultural equipment and machinery or timber equipment and machinery – Parts and services to repair grain bins.

(a) As used in this section:

(1) "Agricultural equipment and machinery" means implements used exclusively and directly in a commercial agricultural production in this state; and

(2) "Timber equipment and machinery" means implements used



exclusively in the commercial production, harvesting, or processing of timber in this state.

(b) 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) Parts purchased to repair, either in whole or in part, existing agricultural equipment and machinery or timber equipment and machinery; and

(2) Parts and services purchased to repair, either in whole or in part, a grain bin.

SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on and after January 1, 2026.