

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 1687

By: Representative K. Moore

By: Senator Hester

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE TAX EXEMPTIONS APPLICABLE TO A WATER AUTHORITY; TO PROVIDE THAT A WATER AUTHORITY IS EXEMPT FROM ALL EXCISE TAXES; AND FOR OTHER PURPOSES.

Subtitle

TO PROVIDE THAT A WATER AUTHORITY IS EXEMPT FROM ALL EXCISE TAXES.

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

SECTION 1. Arkansas Code § 4-35-108 is amended to read as follows:

4-35-108. Tax exemption ~~of projects~~.

(a) Each project by All property of a water authority and all income from each project is determined and declared by the General Assembly to be public property used exclusively for a public purpose and shall be exempt from ad valorem taxation by all taxing authorities.

(b) A water authority formed under this chapter is exempt from all excise taxes of any kind or nature.

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.

