

State of Arkansas
95th General Assembly
Regular Session, 2025

A Bill

HOUSE BILL 1804

By: Representative Ray

By: Senator J. Petty

For An Act To Be Entitled

AN ACT TO AMEND THE LAW CONCERNING THE LEVY OF THE GROSS RECEIPTS TAX, AS AFFIRMED BY REFERRED ACT 19 OF 1958; TO PROVIDE A SALES TAX EXEMPTION FOR UTILITY VEGETATION LINE MANAGEMENT SERVICES; AND FOR OTHER PURPOSES.

Subtitle

TO AMEND THE LAW CONCERNING THE LEVY OF THE GROSS RECEIPTS TAX, AS AFFIRMED BY REFERRED ACT 19 OF 1958; TO PROVIDE A SALES TAX EXEMPTION FOR UTILITY VEGETATION LINE MANAGEMENT SERVICES.

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

SECTION 1. Arkansas Code § 26-52-301(3)(B), concerning the levy of the sales tax, is amended to add an additional subdivision to read as follows:

(ix)(a) The gross receipts tax levied by this chapter does not apply to vegetation line management services performed by mechanical or manual means in a substation, utility distribution or transmission line easement, or right-of-way.

(b) As used in this subdivision (3)(B)(ix):

(1) "Brush" means:

(A) The trimmings from a tree; or

(B) A woody species that if left

to grow would grow into a tree; and

(2) "Vegetation line management



services" includes without limitation:

(A) The services of tree and brush trimming or removal from a floor, side wall, overhead, or structure;

(B) Easement or right-of-way clearing;

(C) Tree, brush, wood waste, or debris removal or disposal, including without limitation by mulching, chipping, shredding, brush hogging, mowing, stump grinding, hauling, or pickup;

(D) Chemical or herbicide application or spraying, including without limitation stump and vine treatment; and

(E) Trimming of vines or vegetation from utility structures, including without limitation power lines, gas lines, posts, poles, guy wires, pole braces, meters, and conductors.

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.