1 State of Arkansas   *As Engrossed: H2/24/15*
2 90th General Assembly   A Bill
3 Regular Session, 2015   HOUSE BILL 1259
4
5 By: Representatives Jett, C. Armstrong, Baine, Baltz, Bennett, Blake, K. Ferguson, Hillman, McElroy, G.
6 McGill, Murdock, Nicks, Ratliff, Richey, Tosh, Wright, *M. Hodges*
7
8   **For An Act To Be Entitled**
9   AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
10   PARTS FOR AND REPAIR OF AGRICULTURAL EQUIPMENT AND
11   MACHINERY; AND FOR OTHER PURPOSES.
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14   **Subtitle**
15   TO CREATE A SALES AND USE TAX EXEMPTION
16   FOR PARTS FOR AND REPAIR OF AGRICULTURAL
17   EQUIPMENT AND MACHINERY.
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20 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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22   SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
23 amended to add an additional section to read as follows:
24   26-52-451. Parts for and repair of agricultural equipment and
25 machinery.
26   The gross receipts or gross proceeds derived from the sale of the
27 following are exempt from the gross receipts tax levied by the Arkansas Gross
28 Receipts Act of 1941, § 26-52-101 et seq., and the compensating use tax
29 levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.:
30   (1) Parts purchased to modify, replace, or repair, either in
31 whole or in part, existing agricultural machinery or *equipment, including*
32 *without limitation aviation machinery and equipment,* used in a commercial
33 agricultural production in this state; and
34   (2) Services relating to the initial installation, alteration,
35 addition, cleaning, refinishing, replacement, or repair of agricultural
36 machinery or *equipment, including without limitation aviation machinery and*

1   *equipment,* used in a commercial agricultural production in this state.

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3   SECTION 2.   EFFECTIVE DATE.   Section 1 of this act is effective on *and*

4   *after January 1, 2016.*

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6   */s/Jett*

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