

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4
5 By: Senator D. Wallace
6

A Bill

SENATE BILL 540

For An Act To Be Entitled

8 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
9 CERTAIN ITEMS RELATED TO HUMAN BURIAL; TO EXEMPT A
10 PORTION OF THE PURCHASE PRICE OF A CASKET, BURIAL
11 VAULT, CASKET INSERT, OR CREMATION URN FROM SALES AND
12 USE TAX; AND FOR OTHER PURPOSES.
13

Subtitle

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15 TO CREATE A SALES AND USE TAX EXEMPTION
16 FOR CERTAIN ITEMS RELATED TO HUMAN
17 BURIAL; AND TO EXEMPT A PORTION OF THE
18 PURCHASE PRICE OF A CASKET, BURIAL VAULT,
19 CASKET INSERT, OR CREMATION URN FROM
20 SALES AND USE TAX.
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24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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26 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
27 amended to add an additional section to read as follows:

28 26-52-455. Caskets, burial vaults, casket inserts, and cremation urns.

29 (a) The first one thousand dollars (\$1,000) of the gross receipts or
30 gross proceeds derived from the sale of the following are exempt from the
31 gross receipts tax levied by this chapter and the compensating use tax levied
32 by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.:

- 33 (1) A casket;
34 (2) A burial vault;
35 (3) A casket insert; and
36 (4) A cremation urn.



1 (b) The exemption provided under subsection (b) of this section may be
2 administered as a rebate.

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4 SECTION 2. DO NOT CODIFY. EFFECTIVE DATE. Section 1 of this act is
5 effective on the first day of the calendar quarter following the effective
6 date of this act.