

1 State of Arkansas
2 89th General Assembly
3 Regular Session, 2013
4

A Bill

HOUSE BILL 2258

5 By: Representatives Wren, Eubanks, McLean, Wardlaw
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For An Act To Be Entitled

8 AN ACT TO CREATE AN EXEMPTION FROM THE SALES AND USE
9 TAX FOR UTILITIES USED BY A VOLUNTEER FIRE
10 DEPARTMENT; AND FOR OTHER PURPOSES.
11

Subtitle

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14 TO CREATE AN EXEMPTION FROM THE SALES AND
15 USE TAX FOR UTILITIES USED BY A VOLUNTEER
16 FIRE DEPARTMENT.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4 is amended
22 to add an additional section to read as follows:

23 26-52-446. Utilities used by volunteer fire departments.

24 The gross receipts or gross proceeds derived from the sale of
25 electricity, natural gas, propane gas, water, and communication services sold
26 as a utility or provided as a public service and used by a volunteer fire
27 department are exempt from the taxes levied under:

28 (1) This chapter;

29 (2) The Arkansas Compensating Tax Act of 1949, § 26-53-101 et
30 seq.; and

31 (3) All other state, local, and county sales and use taxes.
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33 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
34 first day of the calendar quarter following the effective date of this act.
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