

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

A Bill

SENATE BILL 274

5 By: Senator D. Wallace
6 By: Representative Joey Carr
7

For An Act To Be Entitled

8
9 AN ACT TO CREATE A SALES AND USE TAX EXEMPTION FOR
10 CERTAIN ITEMS RELATED TO HUMAN BURIAL; TO EXEMPT A
11 PORTION OF THE PURCHASE PRICE OF A CASKET, BURIAL
12 VAULT, OR MONUMENT FROM SALES AND USE TAX; AND FOR
13 OTHER PURPOSES.
14

Subtitle

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17 TO CREATE A SALES AND USE TAX EXEMPTION
18 FOR CERTAIN ITEMS RELATED TO HUMAN
19 BURIAL; AND TO EXEMPT A PORTION OF THE
20 PURCHASE PRICE OF A CASKET, BURIAL
21 VAULT, OR MONUMENT FROM SALES AND USE
22 TAX.
23

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 26-52-457. Caskets, burial vaults, and monuments.

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; or
- 35 (3) A monument.

36 (b) The exemption provided under subsection (a) of this section may be



1 administered as a rebate.

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