

1 State of Arkansas
2 90th General Assembly
3 Regular Session, 2015
4

As Engrossed: S3/16/15
A Bill

HOUSE BILL 1178

5 By: Representatives Pitsch, Wardlaw, Boyd, Deffenbaugh, D. Douglas, Eubanks, Gossage, Hickerson,
6 Holcomb, Jett, Lampkin, McElroy, G. McGill, Murdock, Neal, Ratliff
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8 **For An Act To Be Entitled**

9 AN ACT TO PROVIDE A SALES AND USE TAX EXEMPTION FOR A
10 LESSEE OF AN INTERMODAL AUTHORITY IN CERTAIN
11 CIRCUMSTANCES; AND FOR OTHER PURPOSES.
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14 **Subtitle**

15 TO PROVIDE A SALES AND USE TAX EXEMPTION
16 FOR A LESSEE OF AN INTERMODAL AUTHORITY
17 IN CERTAIN CIRCUMSTANCES.
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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 § 14-143-121, concerning the tax exemption
23 for intermodal authorities, is amended to add an additional subsection to
24 read as follows:

25 (c) A lessee of an authority under § 14-143-126 is exempt from state,
26 county, and municipal sales and use taxes on purchases of tangible personal
27 property and services if:

28 (1) The lessee's facility is constructed after the effective
29 date of this act and has not been occupied by any other authority lessee;

30 (2) At an establishment within fifty (50) miles of the
31 intermodal facility, the lessee has not ceased or substantially reduced
32 operations of a nature similar to those being performed at the lessee's
33 facility within the intermodal facility;

34 (3) The tangible personal property or service is consumed, used,
35 or performed at the lessee's facility within the intermodal facility; and

36 (4) The lessee's facility is used to carry out the essential



1 governmental functions of the authority under § 14-143-104(b).

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/s/Pitsch

APPROVED: 03/25/2015