



**State of Arkansas  
Department of Finance and Administration  
Fiscal Impact Statement**

**Bill: HB1498**

**Amendment Number: H1**

**Bill Subtitle: TO AMEND THE LAW CONCERNING MILITARY-TYPE CANTEENS AND EXCHANGES.**

---

**Sponsors:**

**Rep. Painter and Ray**

**Sen. Crowell**

**Basic Change:**

**House Amendment No. 1** --- HB1498-H1 (engrossed 3/6/25) restores the restriction on items that may be sold tax-exempt by a military-type canteen or exchange.

**Original Bill** --- HB1498 expands the types of items that may be sold at military-type canteens and exchanges. Under current law, a military-type canteen or exchange is prohibited from selling, trading, exchanging, marketing, or vending automobiles, household appliances, furniture, building products, motorcycles, and bicycles.

HB1498 removes the restriction so that a military-type canteen or exchange may sell, trade, exchange, market, or vend automobiles, household appliances, furniture, building products, motorcycles, and bicycles exempt from state and local taxes.

**Fiscal Impact:**

None.

**Taxpayer Impact:**

None.

**Resources Required:**

None.

**Time Required:**

None.

**Procedural Changes:**

None.

**Other Comments:**

None.



**State of Arkansas  
Department of Finance and Administration  
Fiscal Impact Statement**

**Bill: HB1498**

**Amendment Number: H1**

**Bill Subtitle: TO AMEND THE LAW CONCERNING MILITARY-TYPE CANTEENS AND EXCHANGES.**

---

**Legal Analysis:**

None.