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2 State of Arkansas
3 94th General Assembly
4 Regular Session, 2023
5

INTERIM STUDY PROPOSAL 2023-022
As Engrossed: H2/15/23 H3/16/23

A Bill

HOUSE BILL 1046

6 By: Representatives Ray, John Carr, J. Mayberry, *Achor, Beaty Jr., M. Brown, Ennett, Gramlich, Hudson,*
7 *Maddox, McCollum*

8 Filed with: House Committee on Revenue and Taxation
9 pursuant to A.C.A. §10-3-217.

For An Act To Be Entitled

11 AN ACT TO AMEND THE LAW GOVERNING STATE SALES AND USE
12 TAXES; TO EXEMPT FROM SALES AND USE TAXES CERTAIN
13 PURCHASES OF A WHEELCHAIR-ACCESSIBLE MOTOR VEHICLE;
14 TO EXEMPT FROM SALES AND USE TAXES THE PURCHASE OF
15 SERVICES TO RENDER A MOTOR VEHICLE WHEELCHAIR
16 ACCESSIBLE; AND FOR OTHER PURPOSES.

Subtitle

19 TO AMEND THE LAW GOVERNING STATE SALES
20 AND USE TAXES REGARDING WHEELCHAIR-
21 ACCESSIBLE MOTOR VEHICLES.
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25 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

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27 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
28 amended to add an additional section to read as follows:

29 26-52-455. Wheelchair-accessible motor vehicle – Definitions.

30 (a) As used in this section:

31 (1) "Aftermarket wheelchair accommodation services" means the
32 service of modifying a new or used motor vehicle to carry a person and a
33 wheelchair simultaneously; and

34 (2) "Wheelchair-accessible motor vehicle" means a motor vehicle
35 that has been modified to permit a person to enter or exit the motor vehicle
36 while in a wheelchair.

