

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

A Bill

HOUSE BILL 1250

4
5 By: Representative Duffield
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For An Act To Be Entitled

8
9 AN ACT TO CREATE A SALES TAX HOLIDAY FOR DISASTER-
10 PREPAREDNESS SUPPLIES; TO ENCOURAGE DISASTER-
11 PREPAREDNESS BY EXEMPTING DISASTER-PREPAREDNESS
12 SUPPLIES FROM SALES AND USE TAX FOR A LIMITED PERIOD
13 OF TIME; AND FOR OTHER PURPOSES.
14

Subtitle

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16
17 TO CREATE A SALES TAX HOLIDAY FOR
18 DISASTER-PREPAREDNESS SUPPLIES TO
19 ENCOURAGE DISASTER-PREPAREDNESS.
20

21 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
22

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

25 26-52-457. Sales tax holiday for disaster-preparedness items.

26 (a) As used in this section:

27 (1)(A) "Battery" means:

28 (i) An A, AA, AAA, C, D, 6-volt, or 9-volt battery;

29 and

30 (ii) A cellular telephone battery.

31 (B) "Battery" does not include an automobile battery or
32 marine battery;

33 (2)(A) "Disaster-preparedness fastening supply" means an item
34 used for securing property or covering property that may be used in
35 preparation or response to a disaster.

36 (B) "Disaster-preparedness fastening supply" includes only



1 a:

- 2 (i) Bungee cord;
- 3 (ii) Rope;
- 4 (iii) Ratchet strap;
- 5 (iv) Duct tape;
- 6 (v) Boat anchor;
- 7 (vi) Fender, anchor chain, dock line, or similar

8 device;

- 9 (vii) Tarpaulin and other flexible waterproof

10 sheeting; and

- 11 (viii) Ground anchor or tie down kit;

12 (3)(A) "Disaster-preparedness food-related supply" means a food
 13 or food-related item that may be used in preparation or response to a
 14 disaster.

15 (B) "Disaster-preparedness food-related supply" includes
 16 only:

- 17 (i) Artificial ice;
- 18 (ii) A water storage container;
- 19 (iii) A manual can opener; and
- 20 (iv) Bottled water;

21 (4)(A) "Disaster-preparedness general supply" means a general-
 22 purpose item that may be used in preparation or response to a disaster.

23 (B) "Disaster-preparedness general supply" includes only
 24 a:

- 25 (i) Battery;
- 26 (ii) Cellular telephone charger;
- 27 (iii) Satellite phone;
- 28 (iv) Self-powered light source;
- 29 (v) Portable self-powered radio, two-way radio,

30 weather-band radio, or National Oceanic and Atmospheric Administration
 31 weather radio;

- 32 (vi) Gas container or diesel fuel container;
- 33 (vii) Nonelectric food storage cooler;
- 34 (viii) Portable generator; and
- 35 (ix) Storm shutter device;

36 (5)(A) "Disaster-preparedness safety supply" means a safety item

1 that may be used in preparation or response to a disaster.

2 (B) "Disaster-preparedness safety supply" includes only a:

3 (i) Carbon monoxide detector;

4 (ii) Smoke detector;

5 (iii) Fire extinguisher; and

6 (iv) First-aid kit; and

7 (6)(A) "Disaster-preparedness supply" means an item purchased in
8 preparation or response to a disaster, including any fire, flood, storm,
9 tidal wave, earthquake, or similar public calamity, whether man-made,
10 resulting from war, or resulting from natural causes.

11 (B) "Disaster preparedness supply" includes only the
12 following categories of items:

13 (i) Disaster-preparedness fastening supplies;

14 (ii) Disaster-preparedness food-related supplies;

15 (iii) Disaster-preparedness general supplies; and

16 (iv) Disaster-preparedness safety supplies.

17 (b) The gross receipts or gross proceeds derived from the sale of a
18 disaster-preparedness supply are exempt from the gross receipts tax levied by
19 this chapter and the compensating use tax levied by the Arkansas Compensating
20 Tax Act of 1949, § 26-53-101 et seq., every year from 12:01 a.m. on the first
21 Saturday in November and ending at 11:59 p.m. the following Sunday.

22 (c) The Department of Finance and Administration shall promulgate
23 rules to implement this section.

24
25 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
26 first day of the calendar quarter following the effective date of this act.