

1 State of Arkansas As Engrossed: H2/13/25
2 95th General Assembly **A Bill**
3 Regular Session, 2025

HOUSE BILL 1388

4
5 By: Representative Vaught
6
7

8 **For An Act To Be Entitled**

9 AN ACT TO AMEND THE SERVICES TO WHICH SALES TAX
10 APPLIES; TO EXEMPT CERTAIN STORAGE SERVICES FROM
11 SALES TAX; TO EXEMPT THE SERVICE OF FURNISHING
12 ACCOMMODATIONS BY A TOURIST CAMP OR A TOURIST COURT
13 FROM SALES TAX, AS AFFIRMED BY REFERRED ACT 19 OF
14 1958; AND FOR OTHER PURPOSES.

15
16
17 **Subtitle**

18 *TO EXEMPT CERTAIN STORAGE SERVICES FROM*
19 *SALES TAX; AND TO EXEMPT THE SERVICE OF*
20 *FURNISHING ACCOMMODATIONS BY A TOURIST*
21 *CAMP OR A TOURIST COURT FROM SALES TAX,*
22 *AS AFFIRMED BY REFERRED ACT 19 OF 1958.*

23
24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
25

26 SECTION 1. Arkansas Code § 26-52-301(3)(A)(i), concerning the services
27 subject to the tax levied under the Arkansas Gross Receipts Act of 1941, is
28 amended to read as follows:

29 (A)(i) Service of furnishing rooms, suites, condominiums,
30 townhouses, rental houses, or other accommodations by hotels, apartment
31 hotels, lodging houses, ~~tourist camps, tourist courts,~~ property management
32 companies, accommodations intermediaries, or any other provider of
33 accommodations to transient guests other than a tourist camp or a tourist
34 court.

35
36 SECTION 2. Arkansas Code § 26-52-316(a)(9) and (10), concerning



1 services subject to sales tax, are repealed.

2 ~~(9) Boat storage and docking fees;~~

3 ~~(10) The furnishing of camping spaces or trailer spaces at~~
4 ~~public or privately owned campgrounds, except for federal campgrounds, on~~
5 ~~less than a month to month basis;~~

6

7 SECTION 3. EFFECTIVE DATE. Sections 1 and 2 of this act are effective
8 on the first day of the calendar quarter following the effective date of this
9 act.

10

11 /s/Vaught

12

13

14

15

16

17

18

19

20

21

22

23

24

25

26

27

28

29

30

31

32

33

34

35

36