

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

A Bill

HOUSE BILL 1388

5 By: Representative Vaught
6
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For An Act To Be Entitled

8
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; AND FOR OTHER PURPOSES.
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Subtitle

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17 TO AMEND THE SERVICES TO WHICH SALES TAX
18 APPLIES; TO EXEMPT CERTAIN STORAGE
19 SERVICES FROM SALES TAX; AND TO EXEMPT
20 THE SERVICE OF FURNISHING ACCOMMODATIONS
21 BY A TOURIST CAMP OR A TOURIST COURT
22 FROM SALES TAX.
23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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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.
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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1 services subject to sales tax, are repealed.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;~~

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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.

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