1	1 State of Arkansas		
2	2 95th General Assembly	A Bill	
3	3 Regular Session, 2025	HOUSE BILL 1472	
4	4		
5	5 By: Representative Beaty Jr.		
6	6 By: Senator Gilmore		
7	7		
8	For An Act To Be Entitled		
9	AN ACT TO CREATE SALES AND USE TAX EXEMPTIONS RELATED		
10	TO AGRICULTURE AND TIMBER; TO CREATE A SALES AND USE		
11	TAX EXEMPTION FOR PARTS PURCHASED TO REPAIR		
12	AGRICULTURAL EQUIPMENT AND MACHINERY AND TIMBER		
13	3 EQUIPMENT AND MACHINER	Y; TO CREATE A SALES AND USE	
14	TAX EXEMPTION FOR PARTS AND SERVICES PURCHASED TO		
15	REPAIR A GRAIN BIN; AND FOR OTHER PURPOSES.		
16	6		
17	7		
18	8	Subtitle	
19	9 TO CREATE A SALES	AND USE TAX EXEMPTION	
20	0 FOR PARTS PURCHAS	ED TO REPAIR	
21	AGRICULTURAL EQUIPMENT AND MACHINERY AND		
22	2 TIMBER EQUIPMENT	AND MACHINERY AND PARTS	
23	3 AND SERVICES PURC	HASED TO REPAIR A GRAIN	
24	4 BIN.		
25	5		
26	6 BE IT ENACTED BY THE GENERAL ASSEM	BLY OF THE STATE OF ARKANSAS:	
27	7		
28	8 SECTION 1. Arkansas Code Ti	tle 26, Chapter 52, Subchapter 4, is	
29	amended to add an additional section to read as follows:		
30	0 <u>26-52-457</u> . Parts to repair	agricultural equipment and machinery or	
31	1 timber equipment and machinery $-$ P	arts and services to repair grain bins.	
32	2 <u>(a) As used in this section</u>	<u>:</u>	
33	3 <u>(1) "Agricultural equ</u>	ipment and machinery" means implements used	
34	exclusively and directly in a commercial agricultural production in this		
35	5 state; and		
36	6 (2) "Timber equipment	and machinery" means implements used	

1	exclusively in the commercial production, harvesting, or processing of timber
2	in this state.
3	(b) The gross receipts or gross proceeds derived from the sale of the
4	following are exempt from the gross receipts tax levied by this chapter and
5	the compensating use tax levied by the Arkansas Compensating Tax Act of 1949,
6	§ 26-53-101 et seq.:
7	(1) Parts purchased to repair, either in whole or in part,
8	existing agricultural equipment and machinery or timber equipment and
9	machinery; and
10	(2) Parts and services purchased to repair, either in whole or
11	in part, a grain bin.
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13	SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on and
14	after January 1, 2026.
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