

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4
5 By: Representative Ray
6 By: Senator J. Petty
7

A Bill

HOUSE BILL 1804

For An Act To Be Entitled

9 AN ACT TO AMEND THE LAW CONCERNING THE LEVY OF THE
10 GROSS RECEIPTS TAX, AS AFFIRMED BY REFERRED ACT 19 OF
11 1958; TO PROVIDE A SALES TAX EXEMPTION FOR UTILITY
12 VEGETATION LINE MANAGEMENT SERVICES; AND FOR OTHER
13 PURPOSES.
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Subtitle

17 TO AMEND THE LAW CONCERNING THE LEVY OF
18 THE GROSS RECEIPTS TAX, AS AFFIRMED BY
19 REFERRED ACT 19 OF 1958; TO PROVIDE A
20 SALES TAX EXEMPTION FOR UTILITY
21 VEGETATION LINE MANAGEMENT SERVICES.
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23 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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25 SECTION 1. Arkansas Code § 26-52-301(3)(B), concerning the levy of the
26 sales tax, is amended to add an additional subdivision to read as follows:

27 (ix)(a) The gross receipts tax levied by this
28 chapter does not apply to vegetation line management services performed by
29 mechanical or manual means in a substation, utility distribution or
30 transmission line easement, or right-of-way.

31 (b) As used in this subdivision (3)(B)(ix):

32 (1) "Brush" means:

33 (A) The trimmings from a tree; or

34 (B) A woody species that if left

35 to grow would grow into a tree; and

36 (2) "Vegetation line management



1 services" includes without limitation:

2 (A) The services of tree and brush
 3 trimming or removal from a floor, side wall, overhead, or structure;

4 (B) Easement or right-of-way
 5 clearing;

6 (C) Tree, brush, wood waste, or
 7 debris removal or disposal, including without limitation by mulching,
 8 chipping, shredding, brush hogging, mowing, stump grinding, hauling, or
 9 pickup;

10 (D) Chemical or herbicide
 11 application or spraying, including without limitation stump and vine
 12 treatment; and

13 (E) Trimming of vines or
 14 vegetation from utility structures, including without limitation power lines,
 15 gas lines, posts, poles, guy wires, pole braces, meters, and conductors.

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

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