

1 State of Arkansas
2 94th General Assembly
3 Regular Session, 2023
4

A Bill

HOUSE BILL 1342

5 By: Representative Vaught
6

For An Act To Be Entitled

8 AN ACT TO AMEND THE SERVICES TO WHICH SALES TAX
9 APPLIES; TO EXEMPT CERTAIN STORAGE SERVICES FROM
10 SALES TAX; AND FOR OTHER PURPOSES.
11

Subtitle

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14 TO AMEND THE SERVICES TO WHICH SALES TAX
15 APPLIES; AND TO EXEMPT CERTAIN STORAGE
16 SERVICES FROM SALES TAX.
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18
19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code § 26-52-316(a)(9) and (10), concerning
22 services subject to sales tax, are repealed.

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

24 ~~(10) The furnishing of camping spaces or trailer spaces at~~
25 ~~public or privately owned campgrounds, except for federal campgrounds, on~~
26 ~~less than a month to month basis;~~
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28 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
29 first day of the calendar quarter following the effective date of this act.
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