

1 State of Arkansas
2 91st General Assembly
3 Regular Session, 2017
4

A Bill

HOUSE BILL 1028

5 By: Representative Lemons
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For An Act To Be Entitled

8 AN ACT TO EXEMPT CERTAIN BUSES, COACHES, AND OTHER
9 MOTOR VEHICLES FROM SALES AND USE TAXES; AND FOR
10 OTHER PURPOSES.
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Subtitle

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14 TO EXEMPT CERTAIN BUSES, COACHES, AND
15 OTHER MOTOR VEHICLES FROM SALES AND USE
16 TAXES.
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19 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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21 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
22 amended to add an additional section to read as follows:

23 26-52-452. Certain buses, coaches, and other motor vehicles.

24 (a)(1) As used in this section, "bus" means a passenger bus or coach
25 or other motor vehicle that has a seating capacity of not fewer than fifteen
26 (15) passengers and is operated for the purpose of carrying passengers or
27 cargo for hire.

28 (2) "Bus" does not include a bus or coach used exclusively:

29 (A) To transport children to and from school and school-
30 related activities; or

31 (B) As part of a public transit system.

32 (b) The gross receipts or gross proceeds derived from the sale of a
33 bus are exempt from the gross receipts tax levied by the Arkansas Gross
34 Receipts Act of 1941, § 26-52-101 et seq., and the compensating use tax
35 levied by the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq.
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1 SECTION 2. EFFECTIVE DATE. Section 1 of this act is effective on the
2 first day of the calendar quarter following the effective date of this act.
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