

14x L.D.#

71-600-8702

As Engraved: 1/27/95

1 State of Arkansas
2 80th General Assembly
3 Regular Session, 1995

A Bill

ACT 1010 OF 1995
HOUSE BILL 1225

4 By Representatives Young, Wilkinson, Anderson, Angel, Baker, Beatty, Bryant, Cash, Choate,
5 Critcher, Curran, Dawson, Delay, Ferguson, Ferrell, Fletcher, Hall, Harris, Hendren, G.
6 Hendrix, Hill, Horn, Hudson, Johnson, Jordan, Kidd, Lancaster, Lawerty, Laker, Lynn,
7 Madison, Malone, Molinaro, Mullenix, Pappas, Ray, Scheinmayer, Sheppard, Simmons,
8 Simon, J. Smith, T. Smith, Stalnaker, Thomas, Vess, von Grop, Wagner, Wallis, Watts,
9 Whorton, J. Wilson, K. Wood, Woodbridge, Wren

10

11

12

For An Act To Be Entitled

13

"AN ACT TO EXEMPT PURCHASES OF FIRE PROTECTION EQUIPMENT
14 AND EMERGENCY EQUIPMENT BY VOLUNTEER FIRE DEPARTMENTS FROM
15 ALL STATE, LOCAL AND COUNTY SALES AND USE TAXES, AND FOR
16 OTHER PURPOSES."

17

18

Subtitle

19

"TO EXEMPT PURCHASES OF FIRE PROTECTION
20 AND EMERGENCY EQUIPMENT BY VOLUNTEER
21 FIRE DEPARTMENTS FROM ALL STATE, LOCAL
22 AND COUNTY SALES AND USE TAXES."

23

24 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:

25

26 SECTION 1. The gross receipts or gross proceeds derived from purchases
27 of fire protection equipment and emergency equipment to be owned by and
28 exclusively used by volunteer fire departments are hereafter exempt from the
29 taxes levied under the Arkansas Gross Receipts Tax Act (Arkansas Code §26-52-
30 101 et seq.), the Arkansas Compensating Use Tax Act (Arkansas Code §26-53-101
31 et seq.), and all other state, local and county sales and use taxes.

32

33 SECTION 2. All provisions of this act of a general and permanent nature
34 are amendatory to the Arkansas Code of 1987 Annotated and the Arkansas Code
35 Revision Commission shall incorporate the same in the Code.

36

0118950938.maw041

Conway Co Tax ID#
71-6008702

As Enacted: 1/27/95

HB1225

1 SECTION 3. If any provision of this act or the application thereof to
 2 any person or circumstance is held invalid, such invalidity shall not affect
 3 other provisions or applications of the act which can be given effect without
 4 the invalid provision or application, and to this end the provisions of this
 5 act are declared to be severable.

6
 7 SECTION 4. All laws and parts of laws in conflict with this act are
 8 hereby repealed.

/s/Rep. Young, et al

APPROVED: 4-7-95

9
 10
 11
 12
 13
 14
 15
 16
 17
 18
 19
 20
 21
 22
 23
 24
 25
 26
 27
 28
 29
 30
 31
 32
 33
 34
 35

GR-31.1 EXEMPTION FROM TAX-- VOLUNTEER FIRE DEPARTMENTS

A. EFFECTIVE DATE. The effective date of the regulation is January 1, 1996.

B. The gross receipts or gross proceeds derived from the sales of fire protection equipment and emergency equipment to be owned and exclusively used by volunteer fire departments are exempt from all state, local and county sales and use taxes.

C. DEFINITIONS:

1. The term "fire protection equipment" shall mean any tangible personal property used directly in the performance of fire fighting services.
2. The term "emergency equipment" shall mean any tangible personal property used directly in the performance of emergency services by a volunteer fire department such as hazardous or toxic waste materials response and recovery, search and rescue, and other services which prevent, minimize or repair injury and damage resulting from major emergencies or from disasters.
3. The terms "fire protection equipment" and "emergency equipment" include, but are not limited to, the following:
 - a. Axes;
 - b. Cascade systems;
 - c. Communication equipment, including radios, pagers, etc. and batteries for communication equipment;
 - d. Compressed air, as used in SCBA's;
 - e. Dry fire hydrants;
 - f. Fire extinguishers;
 - g. Fire retardant agents, such as foam;
 - h. First aid equipment;
 - i. Generators, as used to power fire protection and emergency equipment;
 - j. Hazardous/toxic material disposal equipment;
 - k. Hoses;
 - l. Individual firefighter's turn out gear, i.e., helmets, visors, boots, gloves, pants, hoods, etc.;
 - m. Jaws of life;
 - n. Ladders;
 - o. Lights;
 - p. Motion detectors;
 - q. Motor vehicles for use in fighting fires, or in the furtherance of other emergency activities, including but not limited to, life saving, first aid, or hazardous substance disposal, and other rescue activities, if the following conditions are satisfied:
 1. The Volunteer Fire Department desiring to claim exemption shall obtain an application for registration from the Office of Motor Vehicle Registration, Division of Revenue, Arkansas Department of Finance and Administration. The application must be completed and submitted to that office along with a filing fee; and
 2. The vehicle must be painted a distinguishing color and must have conspicuously displayed thereon in letters and figures not less than three inches tall the identity of volunteer fire department owning such vehicle.

26-52-434. Fire protection equipment and emergency equipment.

(a) The gross receipts or gross proceeds derived from a purchase of or a repair to fire protection equipment and emergency equipment to be owned by and exclusively used by a volunteer fire department are exempt from the taxes levied under the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq., and all other state, local, and county sales and use taxes.

(b) The gross receipts or gross proceeds derived from a purchase of supplies and materials to be used in the construction and maintenance of volunteer fire departments, including improvements and fixtures thereon, and property of any nature appurtenant thereto or used in connection therewith are exempt from the taxes levied under the Arkansas Gross Receipts Act of 1941, § 26-52-101 et seq., the Arkansas Compensating Tax Act of 1949, § 26-53-101 et seq., and all other state, local, and county sales and use taxes.

History. Acts 1995, No. 1010, § 1; 1997, No. 441, § 1; 2003, No. 1473, § 65.