

1 State of Arkansas
2 95th General Assembly
3 Regular Session, 2025
4

A Bill

HOUSE BILL 1472

5 By: Representative Beaty Jr.
6 By: Senator Gilmore
7

For An Act To Be Entitled

8
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 EQUIPMENT AND MACHINERY; TO CREATE A SALES AND USE
14 TAX EXEMPTION FOR PARTS AND SERVICES PURCHASED TO
15 REPAIR A GRAIN BIN; AND FOR OTHER PURPOSES.
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Subtitle

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19 TO CREATE A SALES AND USE TAX EXEMPTION
20 FOR PARTS PURCHASED TO REPAIR
21 AGRICULTURAL EQUIPMENT AND MACHINERY AND
22 TIMBER EQUIPMENT AND MACHINERY AND PARTS
23 AND SERVICES PURCHASED TO REPAIR A GRAIN
24 BIN.
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26 BE IT ENACTED BY THE GENERAL ASSEMBLY OF THE STATE OF ARKANSAS:
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28 SECTION 1. Arkansas Code Title 26, Chapter 52, Subchapter 4, is
29 amended to add an additional section to read as follows:

30 26-52-457. Parts to repair agricultural equipment and machinery or
31 timber equipment and machinery – Parts and services to repair grain bins.

32 (a) As used in this section:

33 (1) "Agricultural equipment and machinery" means implements used
34 exclusively and directly in a commercial agricultural production in this
35 state; and

36 (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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