



What's New for Sales Tax in 2015

Effective April 6, 2015

Act 1107: Creates a limited direct pay permit to be issued to manufacturers eligible for the reduced tax rate on manufacturing repair parts and services. The limited direct pay permit may only be used for purchases of items eligible for the reduced rate. Contact the Sales and Use Tax Section to apply for the permit.

Effective April 7, 2015

Act 1182: Creates an exemption for the sale of aircraft brought into Arkansas when the seller and purchaser are both residents of another state and the aircraft will be based outside of Arkansas.

Effective July 1, 2015

Act 236: Requires wineries, in addition to collecting state sales and use taxes and alcoholic beverage taxes, to collect city and county local sales and use taxes on direct shipments of wine from the winery to Arkansas residents.

Effective July 22, 2015

Act 691: Provides a sales and use tax exemption for the lessee of property located at an intermodal authority on the lessee's purchases of tangible personal property and services.

Effective October 1, 2015

Act 896 Extends the time period authorized for businesses to claim a local tax rebate on purchase invoices of business property and services exceeding \$2,500 from the current six (6) month time period to a total of twelve (12) months from the date of tax payment to the seller. Purchases made on or after October 1, 2015 will be eligible for the extended time period.

Act 1125: Provides an exemption for sand and other proppants used to complete a new oil or gas well or to re-complete, redrill, or expand an existing well.

Act 1126: Creates an exemption for the collection of solid waste for saltwater, drilling fluids, hydraulic fracturing fluids, produced water, pit water, pit mud, and similar materials produced from oil, gas, or other natural resource exploration. The landfill disposal fees will remain subject to state and local sales taxes.

To obtain additional information or the necessary forms to apply, please contact the Sales and Use Tax Section, P O Box 1272 – Room 1330, Little Rock, AR 72203-1272, phone number 501-682-7104. Information will also be available on our website as it becomes available: www.dfa.arkansas.gov.