

93rd Arkansas General Assembly: Carwash Operator Taxes/Water Usage



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The 93rd Arkansas General Assembly convened for regular session on January 11th.

The pre-filing of bills and resolutions began on November 16th.

Senate Bill 9 was filed which would amend Arkansas Code provisions addressing certain taxes and fees applicable to carwash operators. The legislation would repeal the fee levied on carwash operators based on water usage.

Senate Bill 9 would amend Arkansas Code § 26-52-401(41)(B) which addresses the sales tax exemption for property and services sold to a carwash operator and ancillary services sold by a carwash operator.

The amendments would include defining or amending terms such as:

- Ancillary service
- Automatic carwash
- Carwash operator
- Carwash tunnel

Arkansas Code Title 26, Chapter 57, Subchapter 16 (Carwashes) would be repealed.

The legislation was filed by Senator Gary Stubblefield of Branch, Arkansas. It has been referred to the Senate Revenue and Tax Committee.

A copy of Senate Bill 9 can be downloaded [here](#).