

West's Arkansas Code Annotated
Title 26. Taxation
Subtitle 5. State Taxes (Chapters 50 to 71)
Chapter 52. Gross Receipts Tax (Refs & Annos)
Subchapter 3. Imposition of Tax (Refs & Annos)

A.C.A. § 26-52-316

§ 26-52-316. Services subject to tax

Effective: October 1, 2015

[Currentness](#)

(a) The gross proceeds or gross receipts derived from the following services are subject to this chapter:

(1) Wrecker and towing services;

(2) Collection and disposal of solid wastes;

(3) The cleaning of parking lots and gutters;

(4) Dry cleaning and laundry services;

(5) Industrial laundry services;

(6) Body piercing, tattooing, and electrolysis services;

(7) Pest control services;

(8) Security and alarm monitoring services;

(9) Boat storage and docking fees;

(10) The furnishing of camping spaces or trailer spaces at public or privately owned campgrounds, except for federal campgrounds, on less than a month-to-month basis;

(11) Locksmith services; and

(12) Pet grooming and kennel services.

(b) As used in this section:

(1)(A) “Locksmith services” means repairing, servicing, or installing locks and locking devices, whether the locks and locking devices are:

(i) Incorporated into real property;

(ii) Incorporated into tangible personal property; or

(iii) Separate and apart from other property.

(B) “Locksmith services” also includes unlocking locks or locking devices for another person.

(C) “Locksmith services” shall not include the initial installation of locks by a contractor in new construction; and

(2)(A) “Solid wastes” means all putrescible and nonputrescible wastes in solid or semisolid form, including without limitation yard or food waste, waste glass, waste metals, waste plastics, wastepapers, waste paperboard, and all other solid or semisolid wastes resulting from industrial, commercial, agricultural, community, and residential activities.

(B) “Solid wastes” does not include saltwater, drilling fluids, hydraulic fracturing fluids, produced water, pit water, pit mud, and similar materials produced or generated from oil, gas, or other natural resource exploration and development activities except to the extent the materials described in this subdivision (b)(2)(B) are actually disposed of in a landfill permitted under the Arkansas Solid Waste Management Act, § 8-6-201 *et seq.*, in which case only the landfill disposal fee shall be subject to tax.

Credits

Acts of 2003 (2nd Ex. Sess.), Act 107, § 7, eff. July 1, 2004; Acts of 2009, Act 1274, §§ 1, 2, eff. July 31, 2009; Acts of 2015, Act 1126, § 1, eff. Oct. 1, 2015.

A.C.A. § 26-52-316, AR ST § 26-52-316

The constitution and statutes are current through the 2024 Fiscal Session and 2024 Second Extraordinary Session of the 94th Arkansas General Assembly. Some statute sections may be more current; see credits for details. Also included are changes made by the Arkansas Code Revision Commission received through June 30, 2024.