



STATE OF ARKANSAS  
**Department of Finance  
and Administration**  
<http://www.arkansas.gov/dfa>

**SALES & USE TAX SECTION**  
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## **What's New for Sales Tax in 2012**

### **Changes Effective January 1, 2012**

**Act 754** reduces the state sales and use tax rate for natural gas and electricity purchased by a qualified generator of electric power classified within NAICS Code 22 that uses natural gas to operate a new or existing generating facility with combined-cycle gas turbine technology to five and one-eighth percent (5.125%) beginning January 1, 2012. The total state tax rate will be 5.25% when combined with the Conservation Tax levied by the Arkansas Constitution. Eligible generators of electricity should contact the Sales and Use Tax Section for additional information.

**Act 1142** requires out-of-state sellers with taxable sales averaging more than \$200,000 per month to begin making prepayments equal to 80% of the monthly state liability twice each month beginning January 1, 2012. Sellers required to make the prepayments will receive notice with further instructions in November of each year. Prepayments are required to be paid electronically.

### **Changes Effective July 1, 2012**

**Act 1058** exempts Class 6 and Class 7 trucks registered under the International Registration Plan and semi-trailers from sales and use tax.